

Introduction

Idaho Fiscal Facts is a pocket reference guide designed to provide legislators with convenient access to facts, figures and trends in Idaho's state budget, as well as selected information on state government programs, taxes, demographics and state rankings.

Though not a comprehensive fiscal report, **Idaho Fiscal Facts** will answer many frequently asked questions, in a format that is more accessible than would be found in a comprehensive fiscal publication. This booklet has been published annually since 1995.

Idaho Fiscal Facts is organized into three major sections:

- I. The **Revenues & Expenditures** section provides tables, graphs and narratives which outlines the history, source and distribution of state revenues, as well as, statewide budget information.
- II. The **Functional Areas** section includes more detailed information on specific state agencies, programs and trends using ten-year comparisons between FY 1994 and FY 2004.
- III. The **State Facts & Demographics** section includes more general information of statewide interest including population trends, Idaho rankings nationally, and an overview of the Legislative Branch of government.



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Section I

State Revenues & Expenditures

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Fiscal Year 2003 Major State and Local Tax Distribution Summary

(excludes endowment revenues, federal funds, and fees)

\$ Millions

FY 2003 Revenue Collections

3,200.6

Less Local Property Tax Charges

(1,021.3)

Less Assistance to Local Government

Revenue Sharing (13.75% sales tax) (112.9)

Motor Fuel Revenue (76.5)

Liquor Profits to Locals (FY02) (12.8)

Sales Tax to Circuit Breaker (12.8)

Lottery Distribution to Schools (9.1)

Ag Equipment Exemption to schools (6.9)

Ag Equipment Exemption to counties (6.5)

Boise Auditorium District (2.7)

Estate Tax to Counties (1.6)

Subtotal Assistance to Local Gov

(241.8)

Less Dedicated State Funds

Motor Fuel Revenue (133.7)

Permanent Building Fund (27.9)

(income, sales, cig, beer, lottery)

Cigarette, Liquor, Tobacco, (6.1)

RR Car Tax. to Public Schools

Idaho Travel and Convention (4.9)

Cig & Tob Tax to Juv. Probation (4.8)

Water Pollution Control (sales tax) (4.8)

Liquor Profits to Comm Colleges (0.3)

Other Dedicated Funds (4.5)

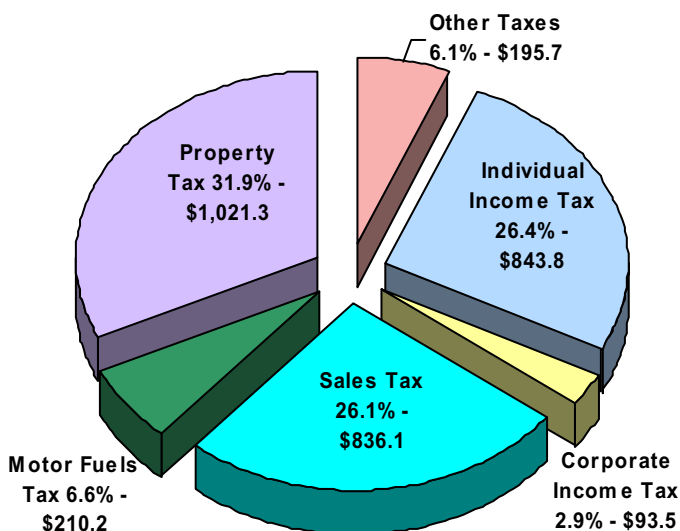
Subtotal State Dedicated Funds

(187.0)

FY 2003 General Fund Revenues

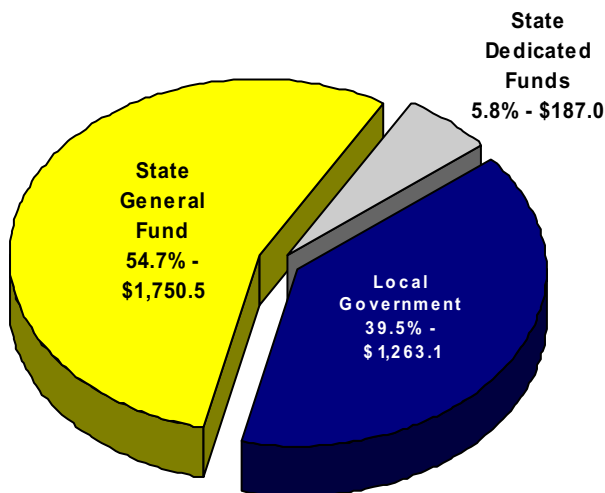
1,750.5

FY 2003 Major State & Local Tax Collections (\$ Millions)



Total Tax Collections \$3,200.6 Million

FY 2003 Major State and Local Tax Distribution



Total Tax Distribution \$3,200.6 Million

Idaho Tax Rates & History of Changes

Sales Tax	Rate
Jul 1965 - Feb 1983	3.0%
Mar 1983 - May 1983	4.0%
Jun 1983 - Jun 1984	4.5%
Jul 1984 - Mar 1986	4.0%
Apr 1986 - May 2003	5.0%
May 2003 - Present	6.0%

Personal Income Tax	Rate			
Actual brackets indexed for inflation since 2001**	Jan 1972 through Dec 1986*	Jan 1987 through Dec 1999	Jan 2000 through Dec 2000	Jan 2001 through present
1st 1,000	2.0%	2.0%	1.9%	1.6%
2nd 1,000	4.0%	4.0%	3.9%	3.6%
3rd 1,000	4.5%	4.5%	4.4%	4.1%
4th 1,000	5.5%	5.5%	5.4%	5.1%
5th 1,000	6.5%	6.5%	6.4%	6.1%
excess of 5,000	7.5%			
next 2,500		7.5%	7.4%	7.1%
next 12,500		7.8%	7.7%	7.4%
excess of 20,000		8.2%	8.1%	7.8%

**Also eliminated the federal tax deduction.*

*** Double for married individuals filing jointly.*

Corporate Income Tax	Rate
1972 through 1980	6.5%
1981 through 1982	6.5 + .2% franchise tax up to \$250,000
1983 through 1986	7.7%
1987 through 2000	8.0%
2001 and forward	7.6%

Insurance Premium	Rate
Jul 1977 - Dec 1986	3.0%
Jan 1987 - Dec 1987	3.3%
Jan 1988 - Dec 1994	3.0%
Jan 1995 to present	2.75%

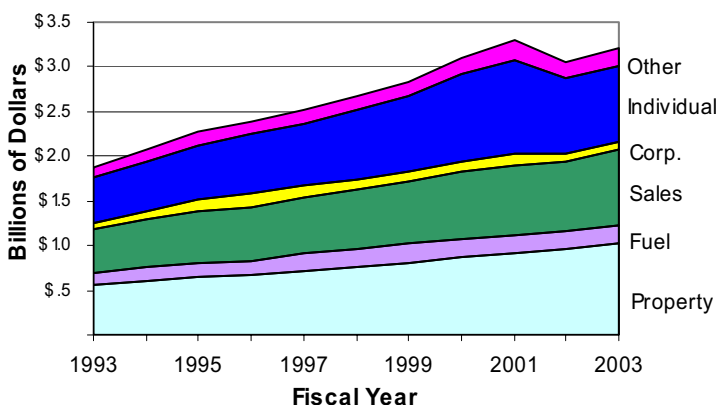
Tax Burden

Type of Tax	Based on Income		Based on Population		Number of States* with Tax
	% of U.S. Average	Rank	% of U.S. Average	Rank	
Individual Income	122.1	16	99.2	23	44
Corporate Income	93.5	21	75.9	25	47
Sales	93	31	75.5	39	47
Motor Vehicles	181.9	4	147.7	6	51
Property	93.2	29	75.7	36	51
Overall	101.1	20	82.1	39	51

*Includes Washington, D.C.

- ◆ The State Tax Commission conducts an annual tax burden study which compares Idaho's taxes to the national average after adjusting for differences in income or population among the states (*Comparative Tax Potential: Fiscal Year 2000*, Alan Dornfest, March 2003). The comparison based on income shows higher comparative taxes in Idaho than the ranking based on population because per capita income in Idaho is 18.8% lower than the U.S. average.
- ◆ The study reveals that Idaho levies steeper motor vehicles taxes than most other states. This comparison takes registration fees into account, but not sales taxes, or personal property taxes. A June 2002 comparison by the Washington State Department of Transportation put Idaho at 15th based on Fuel Tax Rates alone.
- ◆ Although the data show Idaho with a relatively high income tax burden (16th for Individual and 21st for Corporate), this study was based on information collected prior to the income tax rate cuts passed by the 2001 Legislature. Although Idaho was not the only state to reduce income tax rates in 2001, Idaho could fall lower in the FY 2002 income tax burden rankings.
- ◆ Idaho's tax burden ranks in the bottom half of states in two of the five major tax categories. These are the Sales Tax (31st out of 47) and Property Tax (29th out of 51 including the District of Columbia). However, this tax study does not take into account Idaho's 2003 sales tax increase which will likely move Idaho up in the FY 2004 rankings.
- ◆ Overall, Idaho's FY 2000 tax burden from *major* state and local taxes ranks just over the US average when adjusted for income but well below average on a per capita basis.

Major State and Local Tax Collections 1993-2003



- ◆ After a decrease of 7.4% in FY 2001, major state and local tax collections were up by 4.6% from FY 2002. Corporate income tax led the increase from last year at 21.7%, local property tax was next at 7.7%, sales tax was up by 6.2%, other taxes were up by 1.8%, and individual income tax was up by .2% over the previous year. Motor fuel tax was down by .4%.

Fiscal Year	Local Property Tax	Motor Fuel Tax	Sales Tax	Corporate Income Tax	Individual Income Tax	Other Taxes	Total Major State/Local Taxes
1993	\$.549	\$.147	\$.480	\$.070	\$.513	\$.105	\$ 1.865
1994	\$.593	\$.156	\$.540	\$.088	\$.564	\$.136	\$ 2.077
1995	\$.652	\$.161	\$.574	\$.132	\$.601	\$.144	\$ 2.264
1996	\$.664	\$.171	\$.601	\$.152	\$.656	\$.151	\$ 2.394
1997	\$.715	\$.205	\$.623	\$.123	\$.709	\$.154	\$ 2.528
1998	\$.764	\$.201	\$.653	\$.118	\$.781	\$.164	\$ 2.681
1999	\$.807	\$.214	\$.702	\$.096	\$.847	\$.172	\$ 2.839
2000	\$.860	\$.212	\$.747	\$.126	\$.966	\$.178	\$ 3.089
2001	\$.914	\$.207	\$.775	\$.142	\$ 1.031	\$.233	\$ 3.302
2002	\$.949	\$.211	\$.788	\$.077	\$.842	\$.192	\$ 3.059
2003	\$ 1.021	\$.210	\$.836	\$.094	\$.844	\$.196	\$ 3.201

- ◆ Over the ten-year period from FY 1993 to FY 2003, major state and local taxes were up 72% or 5.5% annually, from \$1.9 billion to \$3.2 billion. Individual income tax collections grew at an annual (compound) rate of 5.1% and corporate grew at a 2.9% annual rate. Sales taxes grew at a rate of 5.7% annually while property tax charges grew at 6.4% and motor fuels grew at 3.6% during the same period.

Sales Tax Rate History and Distribution Formula

(\$ in Thousands)

Distributions (Balance goes to General Fund)

Effective Date	Tax Rate	Perm Bldg Fund	Revenue Sharing	Alloc. To Counties *	Pollution Control	Public Schools	Misc. Distrib.
Jul-1965	3.0%	\$500					1, 2
Jul-1968	3.0%	\$500		5.0%			2
Jul-1969	3.0%	\$500		10.0%			2
Jul-1970	3.0%	\$500		15.0%			2
Jul-1971	3.0%	\$500		20.0%			2
Jul-1975	3.0%	\$500		20.0%			2, 4
Jul-1976	3.0%	\$500		20.0%			2,3,4
Jul-1977	3.0%	\$500		20.0%			2,3,4
Jul-1980	3.0%	\$500		10.0%		10.0%	2,3,4
Mar-1983	4.0%	\$500		10.0%		10.0%	2,3,4
Jun-1983	4.5%	\$500		10.0%		10.0%	2,3,4
Jul-1984	4.0%	\$500	6.25%	7.5%	\$4,800		3,4
Apr-1986	5.0%	\$500	6.25%	7.5%	\$4,800		3,4
Jul-1987	5.0%	\$500	7.75%	6.0%	\$4,800		3,4
Jul-1988	5.0%	\$500	7.75%	6.0%	\$4,800		3,4,5,
Jul-1995	5.0%	\$500	7.75%	6.0%	\$4,800		3,4,5,6
Jul-1998	5.0%	\$500	7.75%	6.0%	\$4,800		3,4,5
Jul-2000	5.0%	\$5,000	13.75%		\$4,800		3,4,5
May-2003	6.0%	\$5,000	11.50%		\$4,800		3,4,5

* Beginning in 2000, the allocation to counties was folded into the revenue sharing allocation.

Miscellaneous Distributions:

1. Amount equal to 1-mill of all assessed property values distributed to Teachers Retirement System; and a \$1,000,000 lump sum (one-time) distribution to Tax Commission.
2. Amount equal to the sum required for the Social Security Trust Fund.
3. Amount equal to the sum required to be certified by the Idaho housing agency.
4. \$1.00 per registration fee on vehicle registration transfers that do not involve sales tax.
5. Amount certified by the Tax Commission as necessary to fund the Circuit Breaker.
6. Amount necessary to fund Property Tax Relief.

Source: *General Fund Revenue Book FY 2004*, Division of Financial Management

Sales Tax Distributions

(\$ in Thousands)

Year ^(a)	Gross Collections	Refunds	Gen. Fund	Perm Bldg Fund	Rev. Sharing
FY70	41,678.2	61.6	33,055.0	500.0	
FY71	45,368.6	101.9	34,076.7	500.0	
FY72	51,704.1	81.1	36,967.1	500.0	
FY73	60,999.6	70.3	43,281.3	500.0	
FY74	69,833.3	340.7	49,250.0	500.0	
FY75	79,108.7	100.4	57,022.8	500.0	
FY76	88,874.0	137.5	63,650.6	500.0	
FY77	103,859.6	219.2	73,594.5	500.0	
FY78	118,866.2	157.0	84,107.4	500.0	
FY79	129,906.4	205.9	91,463.6	500.0	
FY80	137,113.9	264.5	95,984.6	500.0	
FY81	145,008.0	220.5	97,679.3	500.0	
FY82	146,206.9	311.8	98,720.2	500.0	
FY83	165,441.1	181.2	115,407.0	500.0	
FY84	241,838.4	596.2	188,422.1	500.0	
FY85	238,544.3	449.7	200,026.6	500.0	14,876.1
FY86	250,490.1	516.8	211,564.2	500.0	15,036.7
FY87	297,892.0	538.4	259,358.6	500.0	14,853.3
FY88	311,382.5	672.5	258,762.1	500.0	24,084.5
FY89	346,682.3	882.4	288,780.3	500.0	26,785.4
FY90	383,096.0	1,664.0	319,290.7	500.0	29,540.7
FY91	404,146.4	3,403.1	335,739.5	500.0	31,036.1
FY92	435,715.5	1,799.1	364,323.0	500.0	33,612.2
FY93	481,357.9	1,163.9	402,819.5	500.0	37,195.6
FY94	541,503.6	1,739.0	452,684.8	500.0	41,789.3
FY95	575,751.5	1,767.4	481,568.8	500.0	44,455.1
FY96	602,573.0	2,114.2	462,999.7	500.0	46,554.3
FY97	624,631.8	2,109.4	476,726.1	500.0	48,240.6
FY98	655,182.6	2,023.6	496,807.8	500.0	50,572.4
FY99	704,734.8	2,784.7	588,796.7	500.0	54,237.7
FY00	750,125.9	2,741.7	627,503.0	500.0	57,852.8
FY01	778,886.9	3,464.1	647,293.8	5,000.0	106,024.7
FY02	791,623.6	4,103.4	657,119.2	5,000.0	108,500.4
FY03 ^(b)	836,061.7	3,119.1	687,241.3	5,000.0	112,947.4
FY04 ^(c)	1,010,470.0	3,200.0	867,770.0	5,000.0	115,800.0

Sources: (a) DFM General Fund Revenue Book FY 2004

(b) State Tax Commission Comparative Report, FY 2003

(c) DFM Idaho Outlook, August 2004 and Legislative Services Office

Sales Tax Distributions

(\$ in Thousands)

Alloc to Counties	Pollution Control	Circuit Breaker	Property Tax Relief	Miscellaneous Distributions	
4,161.7				3,899.9	12
6,790.0				3,900.0	12
10,324.6				3,831.3	12
12,186.1				4,961.9	12
13,898.5				5,844.1	12
15,801.7				5,683.8	1
17,747.3				6,838.6	1
20,728.1				8,817.8	1
23,741.8				10,360.0	1
25,940.1				11,796.8	1
27,369.9				12,994.9	1
14,476.0				32,132.2	12
14,607.4				32,067.5	12
15,266.3				34,086.6	12
16,192.2				36,127.9	12
17,851.5	4,800.0			40.4	3
18,044.1	4,800.0			28.3	3
17,827.1	4,800.0			14.6	3
18,637.1	4,800.0	3,890.1		36.2	3
20,737.1	4,800.0	4,171.7		25.4	3
22,870.2	4,800.0	4,335.5		94.9	3
24,028.3	4,800.0	4,491.1		148.3	3
26,022.6	4,800.0	4,606.1		52.5	3
28,796.9	4,800.0	6,031.2		50.8	3
32,353.2	4,800.0	7,504.3		132.9	3
34,435.8	4,800.0	8,241.1		(16.6)	3
36,023.2	4,800.0	8,807.0	40,757.1	17.6	3
37,347.6	4,800.0	9,609.0	45,238.4	60.7	3
39,152.8	4,800.0	10,331.1	50,400.4	594.5	3
41,979.4	4,800.0	10,891.7		744.6	3
44,754.6	4,800.0	11,481.2		492.7	3
	4,800.0	11,711.3		593.0	3
	4,800.0	11,983.5		117.0	3
	4,800.0	12,787.1		286.6	3
	4,800.0	13,700.0		200.0	3
			Social Security Trust		1
			Public School Income		2
			Multi-State Tax Compact		3

FY 2003 State Revenue Sharing

County	Sales Tax	Counties &	Circuit	
	Cities ¹	Special Dist ¹	Breaker ¹	Liquor Dist ²
Ada	\$14,412,471	\$11,399,754	\$1,858,315	\$3,191,567
Adams	76,991	455,733	68,249	42,822
Bannock	3,855,666	3,055,862	705,183	656,825
Bear Lake	236,624	491,025	79,274	76,718
Benewah	191,359	495,536	111,041	117,276
Bingham	1,036,547	2,232,749	349,664	253,945
Blaine	1,740,765	793,516	55,564	553,740
Boise	64,191	389,442	55,073	52,115
Bonner	656,481	1,574,470	395,077	562,057
Bonneville	3,781,269	3,331,503	780,512	790,895
Boundary	165,190	597,363	114,924	94,790
Butte	63,071	268,418	28,282	36,199
Camas	30,713	175,010	9,746	18,167
Canyon	4,592,479	5,696,846	1,721,761	699,387
Caribou	275,561	716,722	67,988	81,020
Cassia	603,674	1,461,914	182,640	149,160
Clark	35,795	282,372	1,880	15,489
Clearwater	357,792	1,109,164	102,741	87,325
Custer	121,528	536,621	33,387	69,718
Elmore	665,656	1,121,288	159,765	149,619
Franklin	344,835	672,316	141,771	86,187
Fremont	281,869	724,611	132,253	115,943
Gem	310,182	938,634	284,146	78,130
Gooding	379,922	904,949	233,065	104,460
Idaho	492,994	1,221,023	201,936	135,400
Jefferson	273,145	948,871	158,405	113,562
Jerome	452,548	1,007,297	250,631	98,744
Kootenai	3,392,908	4,106,623	1,185,495	1,575,538
Latah	1,124,786	1,405,211	217,401	376,819
Lemhi	319,944	695,519	109,959	103,169
Lewis	124,431	313,332	60,526	57,946
Lincoln	157,373	403,572	50,920	40,036
Madison	621,254	1,038,439	108,832	149,767
Minidoka	456,899	1,422,579	227,486	159,950
Nez Perce	2,658,700	1,986,665	619,474	498,856
Oneida	144,993	359,895	58,897	33,137
Owyhee	226,036	909,959	84,916	67,705
Payette	580,250	893,979	395,311	162,556
Power	206,886	706,812	67,366	55,361
Shoshone	613,248	1,038,603	328,787	211,661
Teton	114,580	386,444	25,399	90,767
Twin Falls	2,950,094	3,508,680	691,609	518,795
Valley	363,189	463,653	84,674	198,568
Washington	383,169	766,385	186,482	73,800
TOTAL	49,938,058	63,009,359	12,786,808	12,805,691

Sources: ¹Tax Commission (FY 2003), ²Liquor Dispensory (FY 2002),

to Local Jurisdictions by County

County	Highway Distrib ³	State Lottery ⁴	Total	2002 Pop ⁵	\$\$\$ Per Capita
Ada	\$18,408,905	\$2,039,039	\$51,310,051	319,687	\$160.50
Adams	736,676	18,878	1,399,349	3,448	405.84
Bannock	5,394,365	506,680	14,174,581	75,804	186.99
Bear Lake	1,017,647	54,355	1,955,644	6,360	307.49
Benewah	1,106,790	60,266	2,082,267	8,993	231.54
Bingham	3,573,049	371,808	7,817,761	42,458	184.13
Blaine	1,912,848	112,311	5,168,744	20,378	253.64
Boise	849,187	39,385	1,449,394	7,067	205.09
Bonner	2,589,874	207,052	5,985,010	38,205	156.66
Bonneville	5,884,082	666,840	15,235,101	85,180	178.86
Boundary	991,443	59,378	2,023,089	10,085	200.60
Butte	788,553	19,800	1,204,322	2,890	416.72
Camas	731,534	6,102	971,272	1,037	936.62
Canyon	8,754,177	987,972	22,452,622	144,983	154.86
Caribou	1,456,280	66,355	2,663,927	7,319	363.97
Cassia	2,659,841	189,708	5,246,937	21,720	241.57
Clark	689,213	7,390	1,032,139	997	1,035.24
Clearwater	1,025,464	51,502	2,733,989	8,446	323.70
Custer	1,105,104	29,443	1,895,801	4,185	453.00
Elmore	2,606,354	187,061	4,889,743	29,481	165.86
Franklin	1,132,087	110,385	2,487,581	11,699	212.63
Fremont	1,518,677	89,952	2,863,305	11,859	241.45
Gem	1,280,898	111,161	3,003,151	15,495	193.81
Gooding	1,522,354	107,966	3,252,716	14,307	227.35
Idaho	2,513,415	74,673	4,639,441	15,308	303.07
Jefferson	1,852,910	195,754	3,542,647	19,781	179.09
Jerome	1,848,710	137,747	3,795,677	18,703	202.94
Kootenai	7,206,735	680,522	18,147,822	113,954	159.26
Latah	3,185,762	163,467	6,473,446	35,218	183.81
Lemhi	1,018,963	46,182	2,293,736	7,649	299.87
Lewis	1,047,986	37,501	1,641,722	3,721	441.20
Lincoln	927,915	32,515	1,612,331	4,207	383.25
Madison	1,982,318	198,676	4,099,286	27,686	148.06
Minidoka	2,008,562	163,121	4,438,597	19,465	228.03
Nez Perce	3,165,715	215,675	9,145,086	37,106	246.46
Oneida	963,611	35,070	1,595,603	4,131	386.25
Owyhee	1,866,955	46,876	3,202,447	10,862	294.83
Payette	1,569,178	211,148	3,812,422	21,007	181.48
Power	1,440,128	65,507	2,542,060	7,379	344.50
Shoshone	1,341,934	80,301	3,614,534	13,090	276.13
Teton	911,013	49,888	1,578,091	6,859	230.08
Twin Falls	5,366,091	435,515	13,470,784	65,472	205.75
Valley	1,538,896	48,786	2,697,766	7,526	358.46
Washington	1,400,694	74,777	2,885,307	9,924	290.74
TOTAL	110,892,893	9,094,490	258,527,298	1,341,131	192.77

³Transportation Dept (FY 2003), ⁴State Lottery (FY 2002), ⁵U.S. Census Bureau

Sales Tax Exceptions & Exemptions

(\$ in Thousands based on 5 cent rate)

<i>Specific Uses Not Taxed</i>	FY 2003	FY 2004	FY 2005
Production Exemption Equip.	\$57,800	\$63,852	\$70,898
Production Exemption Supplies	\$43,755	\$48,336	\$53,670
Irrigation Equipment & Supplies	\$2,616	\$2,681	\$2,748
Pollution Control Equipment	\$2,657	\$2,831	\$3,313
Broadcast Equipment	\$1,596	\$1,763	\$1,958
Publication Equipment	\$102	\$113	\$125
Commercial Aircraft	\$1,575	\$1,575	\$1,575
Railroad Rolling Stock & Remfg	\$2,125	\$2,125	\$2,126
Interstate Trucks	\$5,039	\$5,224	\$5,226
Out-of-State Contracts	\$2,660	\$2,938	\$3,263
Trade-in Value	\$21,513	\$22,302	\$22,312
Sales of Bus. or Bus. Assets	\$1,262	\$1,395	\$1,548
Food Stamps/WIC	\$3,071	\$3,209	\$3,386
Motor Vehicles used Outside ID	\$12,016	\$12,457	\$12,462
Donation Real Prop. to ID Gov't	\$3	\$3	\$3
Incidental Sales Tangible Prop	\$10	\$10	\$10
Lodging, Eating, Drinking Place	\$47	\$50	\$53
School Lunches & Senior Meals	\$2,219	\$2,298	\$2,381
Driver's Education Automobiles	\$32	\$32	\$32
Ski Lifts & Snowgrooming Equip	\$501	\$502	\$503
Clean Rooms	\$400	\$400	\$400
<i>Total Specific Uses Not Taxed</i>	\$160,999	\$174,096	\$187,992

<i>Goods Not Taxed</i>	FY 2003	FY 2004	FY 2005
Motor Fuels	\$49,075	\$50,310	\$52,611
Heating Materials	\$2,481	\$2,429	\$2,434
Utility Sales	\$47,087	\$47,628	\$48,153
Used Mobile Homes	\$2,300	\$2,300	\$2,301
Presc. & Durable Medical Equip	\$14,397	\$15,529	\$16,663
Funeral Caskets	\$833	\$889	\$949
Containers	\$22	\$23	\$24
Nonprofit Literature	\$94	\$95	\$96
Official Documents	\$47	\$47	\$48
Precious Metal Bullion	\$465	\$465	\$466
New Mfd Homes & Modular Bldg	\$1,551	\$1,607	\$1,668
Telecommunication Equipment	\$602	\$663	\$729
<i>Total Goods Not Taxed</i>	\$118,954	\$121,985	\$126,142

Source: General Fund Revenue Book FY 2004 , Division of Financial Management

Sales Tax Exceptions & Exemptions (cont.)

(\$ in Thousands based on 5 cent rate)

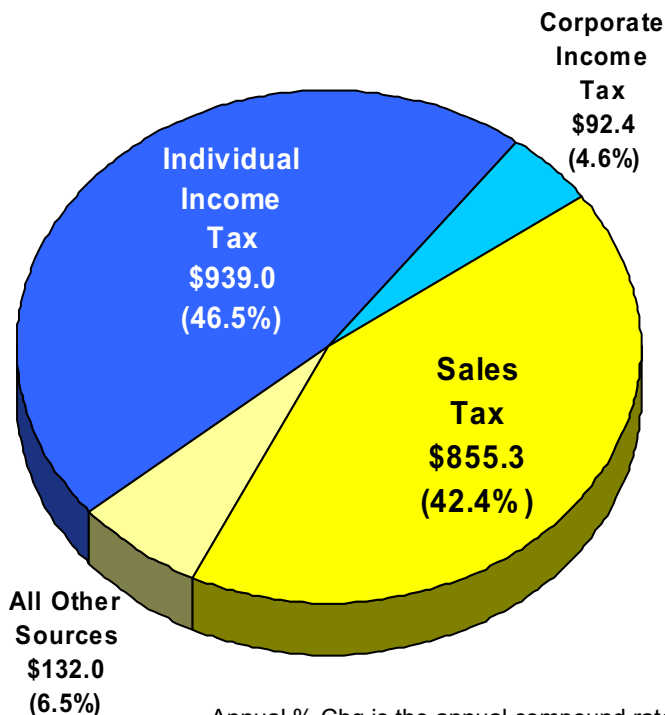
<i>Services Not Taxed</i>	FY 2003	FY 2004	FY 2005
Construction	\$97,389	\$99,031	\$106,641
Agricultural & Industrial Services	\$1,343	\$1,366	\$1,391
Transportation Services	\$15,152	\$16,150	\$17,336
Information Services	\$40,489	\$41,706	\$42,986
Repairs	\$35,275	\$37,622	\$40,155
Professional Services	\$130,221	\$138,883	\$148,234
Business Services	\$52,876	\$56,393	\$60,189
Personal Services	\$8,559	\$9,128	\$9,743
Health & Medical Services	\$190,706	\$205,707	\$220,733
Social Services	\$29,725	\$32,064	\$34,406
Educational Services	\$13,427	\$14,320	\$15,284
Lottery & Pari-Mutuel Betting	\$6,576	\$6,787	\$6,787
Media Measurement Services	\$45	\$46	\$48
Miscellaneous Services	\$1,462	\$1,559	\$1,664
<i>Total Services Not Taxed</i>	\$623,245	\$660,762	\$705,597

<i>Entities Not Taxed</i>	FY 2003	FY 2004	FY 2005
Educational Instit. Purchases	\$5,090	\$5,271	\$5,492
Hospital Purchases	\$12,927	\$13,944	\$14,963
Health Entity Purchases	\$234	\$248	\$264
Canal Company Purchases	\$705	\$721	\$738
Forest Protective Assoc. Purch.	\$31	\$32	\$32
Food Bank Purchases	\$167	\$177	\$188
Nonsale Clothiers	\$1	\$1	\$2
Centers for Independent Living	\$3	\$4	\$4
State & Local Gov. Purchases	\$19,380	\$19,710	\$20,495
Ronald McDonald House Room	\$1	\$1	\$2
INEEL R&D Purchases	\$3,141	\$3,458	\$3,898
Motor Vehicle Pur. by Relatives	\$1,410	\$1,462	\$1,462
Sales by 4H & FFA Clubs	\$23	\$23	\$24
Non-Retail Sales (Yard & Ocas)	\$1,904	\$2,018	\$2,143
Sales by Indian Tribes on Res	\$3,038	\$3,193	\$3,387
Meal Sales to Church Member	\$8	\$8	\$9
Sales by Outfitters & Guides	\$13	\$13	\$14
Sales via Vending Machines	\$1,521	\$1,589	\$1,676
Auto Manufacturers' Rebates	\$465	\$482	\$482
Incidental Sales of Churches	\$477	\$505	\$537
<i>Total Entities Not Taxed</i>	\$50,539	\$52,860	\$55,812

<i>Total Exceptions & Exemptions</i>	\$953,737	\$1,009,703	\$1,075,543
---	------------------	--------------------	--------------------

FY 2004 General Fund Revenues

Projected Revenues at Sine Die = \$2,018,750,700



Annual % Chg is the annual compound rate at which the FY 1994 projections would have to change to reach the FY 2004 projections.

General Fund Revenues (Millions)

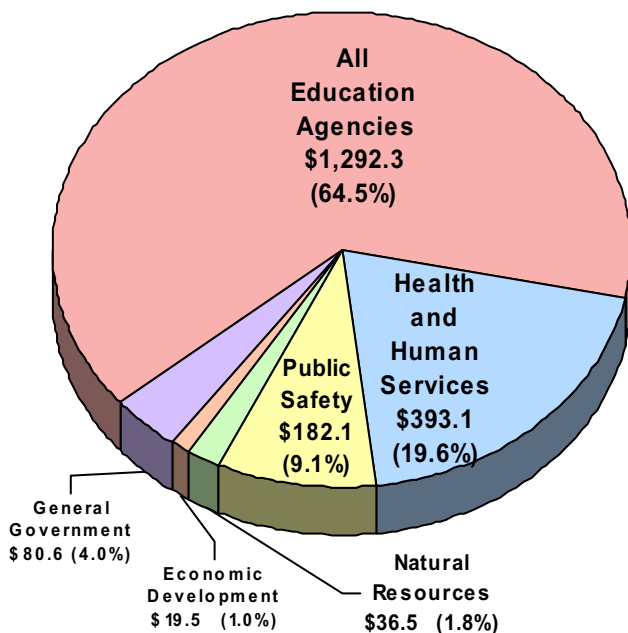
By Revenue Source	FY 1994	FY 2004	Annual % Chg	Total % Chg
Individual Income Tax	\$532.0	\$939.0	5.8%	76.5%
Corporate Income Tax	58.5	92.4	4.7%	57.8%
Sales Tax	420.4	855.3	7.4%	103.4%
All Other Sources	71.0	132.0	6.4%	86.0%
Projected Revenues	\$1,082.0	\$2,018.8	6.4%	86.6%

Totals may not add due to rounding

FY 2004 General Fund Appropriations

Total Appropriations = \$2,004,053,000

Functional Areas of Government



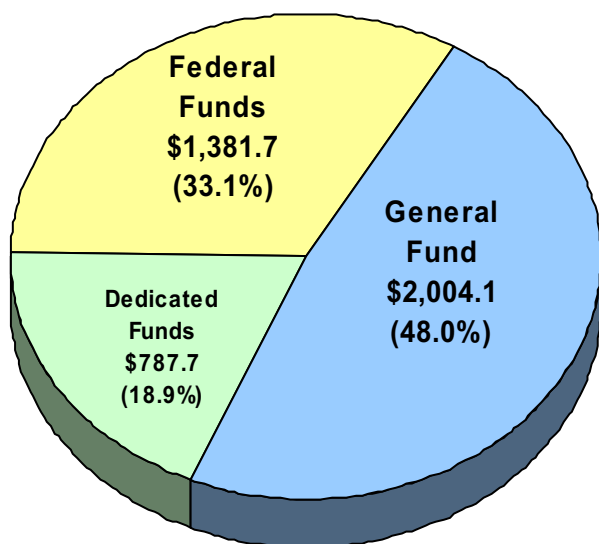
General Fund Appropriations (Millions)

<u>By Functional Area</u>	<u>FY 1994</u>	<u>FY 2004</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
All Education Agencies	\$749.7	\$1,292.3	5.6%	72.4%
Health and Human Services	197.3	393.1	7.1%	99.3%
Public Safety	71.1	182.1	9.9%	156.2%
Natural Resources	19.0	36.5	6.7%	91.5%
Economic Development	6.1	19.5	12.4%	221.2%
General Government	41.4	80.6	6.9%	94.7%
Total Appropriations	\$1,084.6	\$2,004.1	6.3%	84.8%

Totals may not add due to rounding

FY 2004 All Funds Revenue

Total Revenues = \$4,173,408,900



Sources of Revenue (Millions)

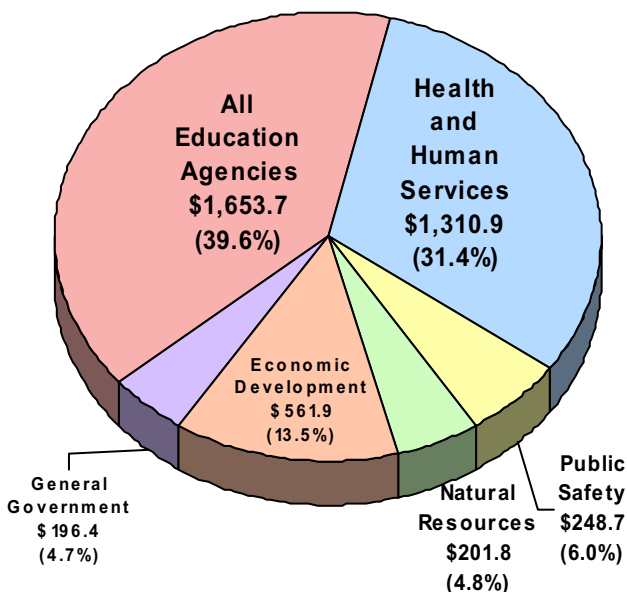
<u>By Fund Source</u>	<u>FY 1994</u>	<u>FY 2004</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
General Fund	\$1,084.6	\$2,004.1	6.3%	84.8%
Dedicated Funds	487.0	787.7	4.9%	61.7%
Federal Funds	650.3	1,381.7	7.8%	112.5%
Total Revenues	\$2,221.9	\$4,173.4	6.5%	87.8%

Totals may not add due to rounding

FY 2004 All Funds Appropriations

Total Appropriations = \$4,173,408,900

Functional Areas of Government



All Funds Appropriations (Millions)

<u>By Functional Area</u>	<u>FY 1994</u>	<u>FY 2004</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
All Education Agencies	\$922.2	\$1,653.7	6.0%	79.3%
Health and Human Services	634.9	1,310.9	7.5%	106.5%
Public Safety	98.6	248.7	9.7%	152.4%
Natural Resources	92.7	201.8	8.1%	117.8%
Economic Development	342.8	561.9	5.1%	63.9%
General Government	130.7	196.4	4.2%	50.3%
Total Appropriations	\$2,221.9	\$4,173.4	6.5%	87.8%

Totals may not add due to rounding

General Fund Revenues (\$ in Millions)

Source	Actual				
	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998
Individual					
Income Tax	\$559.17	\$596.46	\$650.85	\$704.82	\$776.19
% Change	10.1%	6.7%	9.1%	8.3%	10.1%
Corporate					
Income Tax	\$87.63	\$131.64	\$151.98	\$122.36	\$117.29
% Change	25.2%	50.2%	15.5%	(19.5%)	(4.1%)
Sales Tax	\$452.68	\$481.57	\$463.00	\$476.73	\$496.81
% Change	12.4%	6.4%	(3.9%)	3.0%	4.2%
Cigarette Tax	\$7.61	\$7.25	\$7.48	\$7.49	\$7.48
Tobacco Tax	---	---	---	---	---
Beer Tax	\$1.71	\$1.65	\$1.62	\$1.63	\$1.62
Wine Tax	\$0.81	\$1.14	\$1.52	\$1.66	\$1.80
Liquor Profits	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95
Product Taxes	\$15.08	\$14.99	\$15.57	\$15.73	\$15.85
% Change	4.7%	(0.6%)	3.9%	1.0%	0.8%
Kilowatt-Hour	\$2.09	\$1.69	\$2.89	\$2.97	\$3.24
Mine License	\$0.47	\$0.29	\$0.80	\$0.66	\$0.96
Treas Interest	\$10.61	\$15.00	\$18.54	\$18.24	\$17.93
Judicial	\$3.72	\$3.89	\$4.24	\$4.71	\$5.02
Insur. Premium	\$33.19	\$34.93	\$36.13	\$40.26	\$42.85
State Police	\$1.04	\$1.07	\$1.05	\$1.14	\$1.15
Sec of State	\$0.78	\$0.85	\$0.94	\$0.03	\$0.03
Unclaimed Prop	\$1.71	\$2.09	\$1.39	\$0.83	\$1.17
Estate Tax	---	---	---	---	---
Ag Eq Exempt	---	---	---	---	---
Other	\$4.90	\$3.63	\$3.57	\$3.38	\$3.67
Misc. Revenue	\$58.51	\$63.44	\$69.55	\$72.22	\$76.02
% Change	21.3%	8.4%	9.6%	3.8%	5.3%
Total					
General Fund	\$1,173.07	\$1,288.10	\$1,350.95	\$1,391.86	\$1,482.16
% Change	12.4%	9.8%	4.9%	3.0%	6.5%

Sources: Legislative Fiscal Reports & DFM General Fund Revenue Book

General Fund Revenues (\$ in Millions)

<i>Actual</i>					<i>Forecast*</i>
FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004
\$841.87	\$960.16	\$1,023.97	\$835.85	\$837.80	\$882.80
8.5%	14.1%	6.6%	(18.4%)	0.2%	5.4%
\$95.44	\$124.87	\$141.53	\$76.30	\$93.13	\$96.70
(18.6%)	30.8%	13.3%	(46.1%)	22.1%	3.8%
\$588.80	\$627.50	\$647.29	\$657.12	\$700.24	\$865.60
18.5%	6.6%	3.2%	1.5%	6.6%	23.6%
\$7.23	\$7.30	\$7.98	\$8.00	\$8.26	\$31.75
---	---	\$4.06	\$4.31	\$4.67	\$5.00
\$1.68	\$1.75	\$1.82	\$1.88	\$1.91	\$2.00
\$1.90	\$1.96	\$1.90	\$1.88	\$1.97	\$1.90
\$4.95	\$4.95	\$4.95	\$4.95	\$4.95	\$4.95
\$15.76	\$15.96	\$20.71	\$21.02	\$21.75	\$45.60
(0.6%)	1.3%	29.8%	1.5%	3.5%	109.6%
\$2.89	\$2.77	\$1.80	\$1.79	\$1.80	\$1.80
\$1.98	(\$0.66)	\$0.12	\$0.82	\$0.04	\$0.05
\$18.69	\$21.56	\$22.30	\$11.30	\$2.98	\$3.73
\$5.13	\$5.31	\$5.49	\$5.19	\$5.29	\$4.97
\$45.47	\$46.43	\$55.88	\$55.37	\$59.49	\$56.10
\$1.16	\$1.30	\$1.22	\$1.36	\$1.39	\$1.48
\$0.01	\$0.02	\$2.01	\$2.03	\$2.14	\$2.10
\$1.59	\$2.31	\$5.81	\$0.88	\$3.76	\$2.00
---	---	\$35.81	\$7.59	\$13.65	\$4.05
---	---	---	(\$10.09)	(\$13.45)	(\$13.45)
\$5.66	\$13.42	\$20.71	\$23.78	\$20.49	\$74.65
\$82.58	\$92.46	\$151.15	\$100.02	\$97.58	\$137.48
8.6%	12.0%	63.5%	(33.8%)	(2.4%)	40.9%
\$1,624.45	\$1,820.95	\$1,984.65	\$1,690.31	\$1,750.50	\$2,028.17
9.6%	12.1%	9.0%	(14.8%)	3.6%	15.9%

* Revised DFM forecast *Idaho Outlook*, August 2003

Idaho's Endowment Lands — Background

When Idaho became a state in 1890, the Admission's Act granted the new state about 3 million acres of federal lands for public school support (sections 16 and 36 of every township) and another 650 thousand acres for support of eight other endowment beneficiaries. The State Constitution placed the management of these lands into the hands of the five-member State Board of Land Commissioners composed of the Governor, Secretary of State, Attorney General, State Controller, and Superintendent of Public Instruction. The Constitution gave the State Treasurer the responsibility for management of the financial assets generated by the endowment lands.

In 1905, the Legislature created the Department of Lands to support the Land Board. Over the years the board sold and exchanged properties so that about 2.1 million acres of public school endowment lands remain and about 350,000 acres of the other eight beneficiaries land remain. In addition to land sales and mineral revenue, the Land Board chose to deposit timber sale revenue into the permanent endowment. It chose to place lease revenues into the income funds for annual distribution along with the earnings from the permanent funds.

Institution	Idaho Land Grants	Remaining Acres	Percent of Total	Percent Remain
Public Schools	2,982,683	2,093,078	85.0%	70.2%
Agricultural College	90,000	33,407	1.4%	37.1%
Charitable Institutions	150,000	78,188	3.2%	52.1%
Normal School	100,000	59,494	2.4%	59.5%
Penitentiary	50,000	29,024	1.2%	58.0%
School of Science	100,000	75,397	3.1%	75.4%
Mental Hospital	50,000	31,120	1.3%	62.2%
University of Idaho*	96,080	55,852	2.3%	58.1%
Capitol Endowment	32,000	7,222	0.3%	22.6%
Total	3,650,763	2,462,783	100.0%	67.5%

* Includes 46,080 acres granted Feb 18, 1881 to University of Idaho

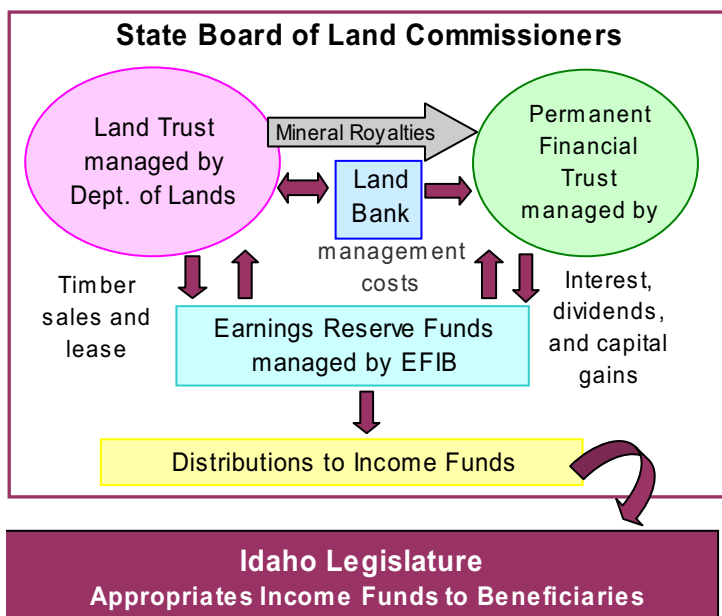
- ◆ Public school endowment lands comprise 85% of the total endowment lands.
- ◆ Nearly 70% of original or exchanged endowment lands remain.

Source: Idaho Department of Lands

Endowment Reform

In 1969 the Legislature voiced its desire to improve the performance of the State Treasurer by creating an Endowment Fund Investment Board (EFIB) with powers to invest the financial trusts. However, the Constitution limited the types of investments to bonds and other types of "loans". That same year, the Legislature approved a 10% land improvement fund from endowment earnings.

The 1998 Legislature approved four pieces of legislation, the final piece effective July 1, 2000, that became the latest "Endowment Reform". Changes to the constitution allowed the EFIB to invest in the stock market, authorized a land bank, and allowed for payment of administrative costs from earnings. Statutory changes put control of the EFIB under the Land Board, established an earnings reserve fund as the mechanism to distribute earnings, put timber sale revenues into the earnings reserve, and gave the Land Board the power to determine the amount of distributions to the beneficiaries. Separate reform legislation for the Capitol Endowment did not include an earnings reserve fund.



- ◆ The Land Board determines the annual income fund distributions to public schools and the seven pooled endowments. The distribution to the Capitol Endowment is statutory.

FY 2003 Endowment Activity

The Public School Endowment is the largest of the nine endowments. The Endowment Fund Investment Board refers to seven smaller endowments as the "Pooled Endowments" and due to statutory differences, the Capitol Endowment is referred to separately.

Beginning with a market value of \$683.2 million, the Department of Lands added \$47.7 million from land activities to the Public School and Pooled Endowments. Administrative costs were \$14.3 million for the Department of Lands and \$3.3 million for the Endowment Fund Investment Board. Income from the EFIB of \$17.4 million and accruals and market losses of \$20.3 million netted to a loss of \$2.9 million. This is the first year that accruals have been included in the Market Value calculation. Accounting for cash and accrued distributions of \$57 million to the beneficiaries, the ending market value of the public school and pooled endowments was \$29.7 million or 4.3% less than at the beginning of the fiscal year.

Total of Permanent Fund and Earnings Reserve Fund

Institution	Market Value 6/30/02	Lands Contrib	Admin Costs	Distrib to Benef*	EFIB Gains (Loss)	Market Value 6/30/03
Public Schools	\$464.9	\$33.8	(\$11.9)	(\$37.1)	(\$10.0)	\$439.8
Ag College	11.7	.1	(.3)	(1.1)	.4	10.7
Charitable Instit.	41.7	2.4	(1.1)	(4.1)	1.4	40.3
Normal School	40.1	4.0	(1.0)	(3.7)	1.3	40.6
Penitentiary	16.5	1.2	(.4)	(1.4)	.5	16.5
School of Science	47.6	1.3	(1.2)	(4.3)	1.5	44.9
Mental Hospital	21.4	2.9	(.5)	(1.9)	.7	22.6
Univ. of Idaho	39.3	2.0	(1.0)	(3.5)	1.3	38.0
Total	\$683.2	\$47.7	(\$17.6)	(\$57.0)	(\$2.9)	\$653.5

*Includes the July 2003 distribution to public schools.

- ◆ The Department of Lands got \$14.3 million back for administrative costs and the EFIB used \$3.3 million.
- ◆ Accruals reduced the FY 2003 ending market value by \$9,351,649. This is the first year accruals have been included in the Market Value calculation. Market losses, accruals and EFIB costs amounted to a 1% reduction in the beginning market value.
- ◆ The FY 2003 earnings before accruals were 1.7%.

Endowment Distributions

The long-term goal of Endowment Reform is to increase the returns to the beneficiaries. Fiscal year 2001 was the first full-year after reform. The fiscal year 2001 distribution to public schools was up \$1.9 million or 4.6% from FY 2000. The pooled endowments averaged a 7.9% increase. The FY 2002 public school distribution was up another \$3 million or a 6.7% increase while distribution changes averaged 5.9% for the pooled endowments.

Unfortunately, FY 2003 was another story. The Land Board reduced projected distributions to public schools by \$4.4 million (9.1%) and the pooled beneficiaries by \$2.0 million (9.3%) from FY 2002 levels. This was due to a combination of FY 2001 market losses and a change in the spending rule from 8.5% to 8% of the three-year average market value of each permanent fund. Then the EFIB fell short of the FY 2003 Public School appropriation by \$6,256,500 (14.4%).

The FY 2004 appropriation further decreased overall distributions due to FY 2002 market losses and a change in the spending rule to 7.5%. The pooled is budgeted to fall by 12.9% and public school is expected to rise by 1.9% from the actual FY 2003 distributions. However, the EFIB has indicated FY 2004 public school distributions may also fall short.

Detailed Endowment Distributions to the Beneficiaries

Institution	FY 2002	FY 2003	Approp. FY 2004
Public Schools	\$47,675,000	\$37,056,500	\$37,750,000
Agricultural College (U of I)	1,280,000	1,139,000	960,000
Charitable Institutions			
4/15 Idaho State University	1,246,133	1,085,333	914,700
4/15 St. Juvenile Corr Ctr.	1,246,133	1,085,333	914,700
4/15 State Hospital North	1,246,133	1,085,333	914,700
5/30 Veterans Home	778,833	678,333	571,700
1/30 School for Deaf /Blind	155,767	135,667	114,400
Normal School			
1/2 ISU College of Ed	2,034,000	1,847,500	1,597,500
1/2 Lew is-Clark State Col.	2,034,000	1,847,500	1,597,500
Penitentiary	1,566,000	1,358,000	1,215,000
School of Science (U of I)	4,709,000	4,254,000	3,785,000
Mental Hospital (St. Hosp. S.)	2,024,000	1,905,000	1,660,000
University of Idaho	3,645,000	3,504,000	3,110,000
Total	\$69,640,000	\$56,981,500	\$55,105,200

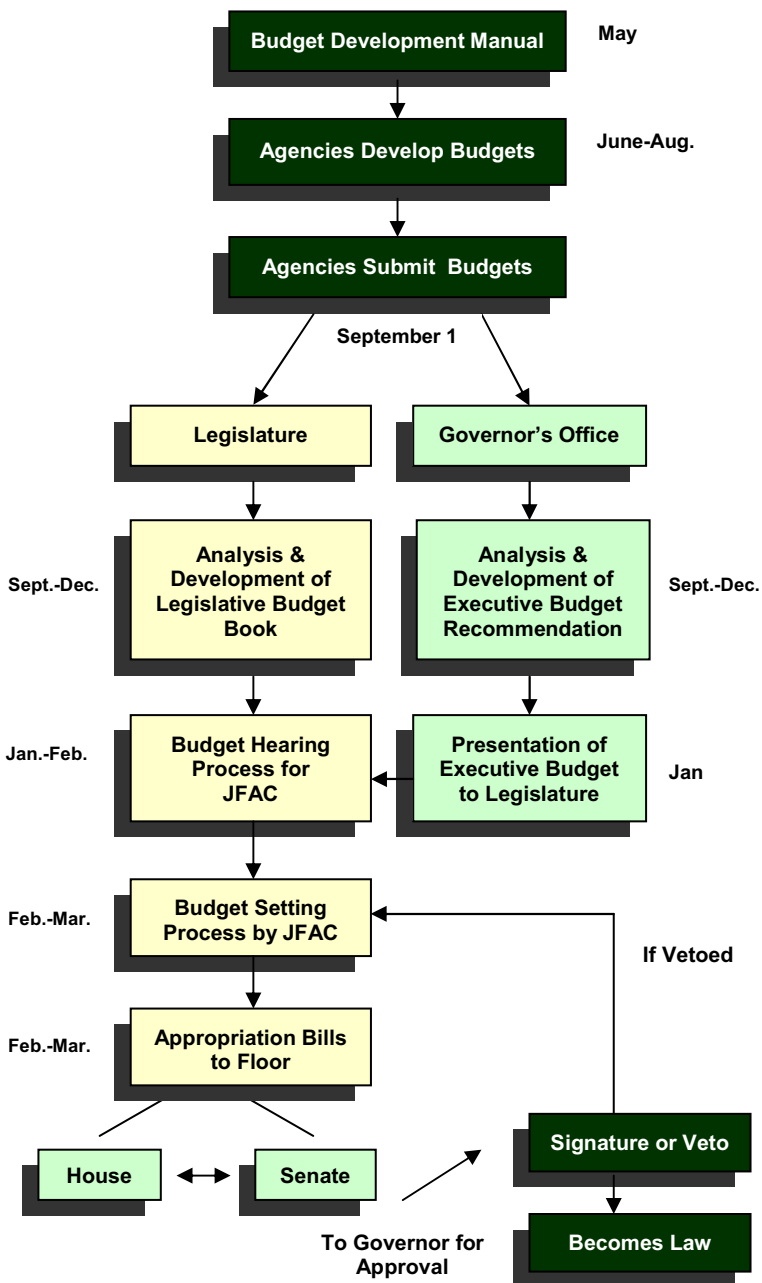
- ◆ The endowment fund investment board was unable to make the fiscal year 2003 appropriation for public schools of \$43,313,000.

Idaho State Budget Process

The Idaho budget and appropriations process has evolved over time into one of the most streamlined and efficient state budget systems in the nation. Foremost, our system is based on an approach that shares key elements of authority and responsibility between the Legislative and Executive branches of Government:

- ◆ The rules and guidelines that state agencies use to develop their annual budget requests are developed cooperatively between the Governor's Division of Financial Management and the Legislature's Budget and Policy Analysis staff.
- ◆ Both the Executive and Legislative budget staffs are involved in providing input and assistance to state agencies over the summer months as they develop their new budget requests.
- ◆ The agency budget requests, when completed, are required by statute to be submitted on September 1 simultaneously to the Governor's Office and the Legislature's Budget and Policy Analysis staff.
- ◆ The Governor's Budget Recommendation is featured prominently in the Legislative Budget Book, the primary source document for the Joint Finance Appropriations Committee (JFAC).
- ◆ The Joint Finance Appropriations Committee, made up of ten Senate Finance members and ten House Appropriations members, holds budget hearings for about five weeks during the first part of the session, hearing from agency directors and germane committees in reviewing the agency budget requests and the Governor's budget recommendation.
- ◆ After the budget hearing process is complete, JFAC then has the responsibility to set appropriated spending levels for all state agencies and institutions. Working closely with Legislative Budget and Policy Analysts, the committee normally produces about 100 appropriation bills in a three-week budget setting process, in providing a balanced budget for the State of Idaho each year.
- ◆ Historically, 98% of all appropriation bills passed by JFAC become law without amendment or veto.

Idaho State Budget Process Flowchart



Current Budget Scenario

After a record-setting 118-day session, the Idaho Legislature ultimately settled on a budget blueprint that called for a one-cent sales tax increase, a cigarette tax increase from 28 cents to 57 cents a pack, and a spending plan that cut about \$20 million from the Governor's budget recommendation; providing status quo budgets for Public Schools, Higher Education, Health & Welfare and Corrections, but reducing most other small and medium sized agencies an average of 5.7%. While resolving the revenue and spending issues was a lengthy and difficult process, the actions taken are expected to resolve Idaho's structural budget gap.

FY 2003:

General Fund revenue collections closed out the fiscal year in May and June about \$16.0 million ahead of projections, putting the overall collections for FY 2003 about 2.8% over the actual collections in FY 2002. Although the fiscal year as a whole fell short of the original legislative revenue projection of \$1.753 billion by about one percentage point, it was encouraging to have the last two months of the fiscal year exceed the projection. This created a small surplus of \$15,745,000 going in to FY 2004.

REVENUES

Beginning Balance	\$ 1,416,200
FY 2003 Actual Revenue Collections	
(2.8% over FY 2002)	1,737,498,200
Plus one month's sales tax increase	13,000,000
Transfers from various cash reserves	194,301,500
Transfers for deficiency warrants	(4,516,500)
Miscellaneous adjustments	(424,300)
TOTAL REVENUES	\$ 1,941,275,100

APPROPRIATIONS

Original Appropriations	\$ 1,967,895,400
Reappropriations	1,416,200
Net Supplementals	(50,700)
3.5% Holdback (SB 1194)	(19,476,900)
Reversions and directed reductions	(22,478,800)
Reappropriations	(2,061,300)
Miscellaneous adjustments	286,200
TOTAL APPROPRIATIONS	\$ 1,925,530,100

<u>ENDING BALANCE</u>	\$ 15,745,000
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Current Budget Scenario

The revised revenue estimate for FY 2004 projects a 3.2% increase over FY 2003 actual collections. Added to that base figure are the tax law changes enacted by the Legislature, the largest of which is the sales tax increase, as well as the federal tax relief funds. At this early point in the fiscal year, an ending balance exceeding \$42.0 million is projected.

The biggest impact to the budget scenario for FY 2004 is the cushion provided by the federal tax relief package. On the revenue side, Idaho will receive \$50 million in basically unrestricted monies, which then brings the total revenues available to the state at \$2.043 billion. The other major part of the federal relief package is on the spending side, where the Medicaid match rate is reduced, and will save approximately \$15.4 million after caseload changes.

While the current budget situation is manageable for the time being, it is important to keep in mind the federal fiscal relief is one-time only and will not be available for FY 2005. Further, the sales tax increase is slated to sunset at the end of FY 2005 and will result in the reduction of about \$180 million for the FY 2006 budget.

REVENUES

Beginning Balance	\$ 15,745,000
FY 2004 Revised Revenue Estimate	
(3.2% over actual collections)	1,793,534,900
One cent sales tax increase (HB 400)	165,400,000
Exempt preexisting contracts (HB 452)	(9,000,000)
Cigarette tax increase (HB 264)	22,550,000
All other statutory revenue changes	5,690,000
Plus federal flexible grant funds	50,000,000
Subtotal of General Fund Revenues	\$ 2,043,919,900
Less transfer to Democracy Fund	(167,000)
Total General Funds Available	\$2,043,752,900

APPROPRIATIONS

Original FY 2004 Appropriations	\$ 2,004,053,000
Reappropriations	2,061,300
Supplementals (fire suppression)	10,285,000
Net Medicaid match reduction	(15,404,700)
Total Appropriations	\$ 2,000,994,600

<u>ESTIMATED ENDING BALANCE</u>	\$ 42,758,300
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Change in Employee Compensation (CEC) Historical Comparison

Fiscal Year	General Fund Expenditures	% Chg	Personnel Comm'n*	CPI % Chg	CEC Funded
1991	\$ 911,749,600	16.22%	7.5% ¹	4.7%	5.5%
1992	\$ 996,243,100	9.27%	7.0% ¹	3.1%	4.0% ¹
1993	\$ 1,025,859,900	2.97%	3.0% ¹	3.0%	1.5% ²
1994	\$ 1,098,360,700	7.07%	11.0% ²	2.5%	2.0% ¹
1995	\$ 1,268,128,600	15.46%	8.5%	3.0%	5.4%
1996	\$ 1,337,541,800	5.47%	6.0% ²	2.8%	5.0% ²
1997	\$ 1,391,773,100	4.05%	4.6% ¹	2.3%	3.0% ²
1998	\$ 1,446,401,100	3.93%	5.2% ¹	1.7%	0.0%
1999	\$ 1,609,676,100	11.29%	7.7% ²	2.0%	5.0% ²
2000	\$ 1,679,768,900	4.35%	14.0% ¹	3.7%	3.0%
Average Annual Change		8.01%	7.45%	2.87%	3.44%

Fiscal Year	General Fund Expenditures	% Chg	Div. of HR*	CPI % Chg	CEC Funded
2001	\$ 1,828,502,900	8.85%	0.0% ³	3.2%	3.5%
2002	\$ 1,979,451,500	8.26%	0.0% ³	1.1%	4.5%
2003	\$ 1,925,457,200	-2.73%	0.0% ⁴	2.1%	0.0%
2004	\$ 2,004,053,000	4.08%	1.0% ⁵	N/A	0.0%

Average Annual Change		4.62%	0.25%	2.14%	2.00%
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Cum. Ave. Annual Change		7.04%	5.40%	2.70%	3.03%
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* CEC recommendation from Personnel Commission (prior to FY2001) or Division of Human Resources pursuant to Idaho Code §67-5309B(d).

¹ Reflects payline move

² Includes payline move

³ DHR recommended a salary increase to address competitive pressures, but did not recommend a specific percentage.

⁴ No general CEC increase recommended, but recommended .5% allocation to all agencies to retain and recruit staff. An additional 2% was recommended for select jobs.

⁵ Additional recommendations include a 4% CEC for nursing occupations and 2% for corrections officers, and allocates another 1% merit pool to be awarded in August 2003 contingent on a pre-determined level of state revenues.

Budget Stabilization Fund History

Idaho Code § 57-814

Date	Action		Balance
Apr. 1984	Creation of Fund (H747)	----	-
Jun. 1984	Transfer from General Fund at year-end (H747)	\$4,267,200	\$4,267,200
Jun. 1985	Transfer from General Fund (H350)	1,490,300	5,757,500
Jul. 1985	Transfer to General Fund (H350)	(5,757,500)	-
Apr. 1989	Transfer from General Fund (S1332aaH)	7,500,000	7,500,000
Jun. 1989	Transfer from General Fund (S1332aaH)	4,500,000	12,000,000
Mar. 1990	Transfer from General Fund (S1573)	38,000,000	50,000,000
Apr. 1990	Interest earnings from Apr. 1989 to Mar. 1990*	684,432	50,684,432
Apr. 1990	Appropriation for local highway projects (H905)	(15,500,000)	35,184,432
Jun. 1992	Transfer to General Fund (S1464)	(5,406,100)	29,778,332
Apr. 1993	Transfer to Parks & Rec Oregon Trail Project (S1276)	(100,000)	29,678,332
Jul. 1993	Transfer to General Fund for public schools (H463)	(3,000,000)	26,678,332
Oct. 1993	Transfer from Liquor Fund (H464)	748,800	27,427,132
Jan. 1994	Transfer from Liquor Fund (H464)	748,800	28,175,932
Mar. 1994	Partial return from Oregon Trail Project (H862)	27,000	28,202,932
Apr. 1994	Transfer from Liquor Fund (H464)	3,000,000	31,202,932
Apr. 1994	Appropriation for juvenile justice study (H992)	(100,000)	31,102,932
Apr. 1994	Transfer from Liquor Fund (H464)	879,100	31,982,032
Jun. 1994	Transfer from Liquor Fund (H464)	879,100	32,861,132
Jun. 1995	Partial return from juvenile justice study	26,763	32,887,895
Mar. 1996	Transfer for North Idaho floods (Exec. Order #96-04)	(1,000,000)	31,887,895
J-Apr. 1997	Transfer for Floods (Exec. Order #97-01)	(4,000,000)	27,887,895
Jul. 1997	State Controller - Y2K appropriation (S1285)	(357,700)	27,530,195
Jun. 1998	Transfers from General Fund (H572 and H443a)	8,500,000	36,030,195
Dec. 1999	Deposits from tobacco settlement (S1002)	16,781,559	52,811,754
Feb. 2000	Transfer to Millennium Fund (S1296)	(16,781,559)	36,030,195
Jul. 2000	Transfer to Am. Trucking Assoc. Settlement Fund	(17,000,000)	19,030,195
Jul. 2000	Transfer from General Fund Surplus (H819)	17,000,000	36,030,195
Sept. 2000	Quarterly transfer from General Fund (H569)	4,552,410	40,582,605
Dec. 2000	Quarterly transfer from General Fund (H569)	4,552,410	45,135,016
Dec. 2000	Transfer to Disaster Fund (Ex. Order #2000-17)	(1,000,000)	44,135,016
Mar. 2001	Quarterly transfer from General Fund (H569)	4,552,410	48,687,426
Jun. 2001	Quarterly transfer from General Fund (H569)	4,552,410	53,239,836
Aug. 2001	Rainbow Gathering (Exec. Order #2001-09)	(150,000)	53,089,836
Sept. 2001	Quarterly transfer from General Fund §57-814a	4,961,599	58,051,435
Dec. 2001	Quarterly transfer from General Fund §57-814a	4,961,599	63,013,034
Feb. 2002	Trans. to Gen. Fund & Defer Qtr. Pymts (S1301)	(9,923,000)	53,090,034
Jul. 2002	Transfer to General Fund (S1517)	(26,700,000)	26,390,034
Jun. 2003	Transfer to General Fund (S1195)	(26,390,000)	34

* Prior to April, 1989, interest accrued to the General Fund.

Since March, 1990, interest has accrued to the Permanent Building Fund.

**Legislative Services Office
Budget & Policy Analysis
Staff Assignments**

Jeff Youtz, SupervisorDirect: 334-4743

Department of Parks and Recreation, Lieutenant Governor

Richard BurnsDirect: 334-4742

Vocational Rehabilitation, Catastrophic Health Care, Health & Welfare, Public Health Districts, Veterans Services, Commission on Aging, Commission for the Blind and Visually Impaired

Ray HoustonDirect: 334-4741

Department of Environmental Quality, Endowment Fund Investment Board, Department of Lands, Department of Water Resources, Department of Agriculture, Soil Conservation Commission, Department of Fish & Game, Office of Species Conservation

Cathy Holland-SmithDirect: 334-4731

State Appellate Public Defender, Department of Correction, Idaho State Police, Attorney General, Legislative Branch, Judicial Branch Department of Juvenile Corrections

Ross BordenDirect: 334-4745

State Board of Education, College and Universities, Health Education Programs, Agricultural Research & Extension, Special Programs, Community College Support, Professional-Technical Education

Jason HancockDirect: 334-4739

Superintendent of Public Instruction, Public School Support, School for the Deaf and the Blind, Educational Public Broadcasting, Historical Society, State Library, Department of Revenue & Taxation

Matt FreemanDirect: 334-4740

Department of Commerce, Department of Finance, Department of Insurance, State Treasurer, Millennium Fund, State Controller, Secretary of State, Governor's Office, Division of Financial Management, PERSI, Military Division, Division of Human Resources, Human Rights Commission, State Liquor Dispensary, Women's Commission, Idaho Commission on the Arts

Eric MilsteadDirect: 334-4746

Transportation Department, Public Utilities Commission, Department of Administration, Permanent Building Fund, Capitol Commission, Department of Labor, Industrial Commission, Division of Building Safety, General Boards, Medical Boards, Regulatory Boards, State Lottery Commission

Larry Eld, Data Systems CoordinatorDirect: 334-4738

Lisa Kauffman, Administrative AssistantDirect: 334-3531

Functional Areas

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Education

<u>Original Appropriations</u>	<u>FY 1994</u>	<u>FY 2004</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Public School Support	\$560.1	\$1,152.6	7.5%	105.8%
Agricultural Research & Ext.	21.8	28.7	2.8%	31.9%
College and Universities	184.4	327.2	5.9%	77.4%
Community Colleges	8.9	19.5	8.2%	119.3%
Deaf & Blind, School for the	5.3	7.6	3.6%	43.0%
State Board of Ed.	.9	5.3	19.6%	499.5%
Health Education Programs	4.8	7.8	4.9%	61.5%
Historical Society	2.0	3.8	6.3%	84.7%
Library, State	3.0	3.6	1.8%	19.5%
Professional-Tech. Ed.	31.6	52.6	5.2%	66.2%
Public Broadcasting Sys.	2.7	2.3	(1.2%)	(11.8%)
Special Programs	3.3	9.9	11.7%	202.5%
Superintend. of Public Instr.	81.6	15.2	(15.5%)	(81.4%)
Vocational Rehabilitation	11.8	17.4	4.0%	47.8%
Total	\$922.2	\$1,653.7	6.0%	79.3%

<u>By Fund Source</u>				
General	\$749.7	\$1,292.3	5.6%	72.4%
Dedicated	75.1	173.7	8.7%	131.2%
Federal	97.4	187.6	6.8%	92.7%
Total	\$922.2	\$1,653.7	6.0%	79.3%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

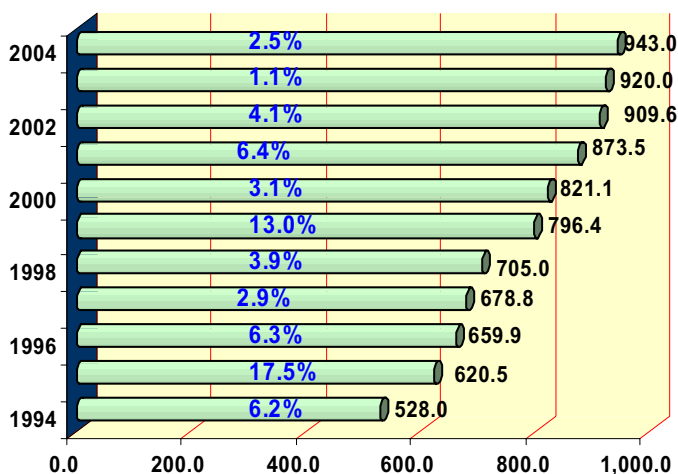
- ◆ Figures in the table above are skewed by the shifting of \$154 million in federal K-12 pass-through funds from the budget of the Superintendent of Public Instruction to the budget for Public Schools in FY 2004. Without this shift, the Public Schools 10-year percent change would be 78.3%, which is in line with the average increase in education budgets. The Superintendent of Public Instruction's increase would have been 107.4%, driven predominantly by large increases in those same federal pass-through funds.

Public Schools (K-12)

<u>Original Appropriated Operating Budget</u>	<u>FY 1994</u>	<u>FY 2004</u>	<u>Annual % Change</u>	<u>Total % Change</u>
By Program				
Public Schools	\$560.1	\$1,152.6	7.5%	105.8%
General	\$528.0	\$943.0	6.0%	78.6%
Dedicated/Other	\$32.1	\$55.7	5.7%	73.3%
Federal	-	\$154.0	-	-
Total	\$560.1	\$1,152.6	7.5%	105.8%

Numbers may not add due to rounding. Excludes Prof.-Tech. Educ. and Driver's Training funds. FY04 appropriation did not include federal funds.

Total General Fund Appropriations to Public Schools



Note: Blue percentage is percentage change. FY 1999 appropriations include \$54.7 million in property tax replacement previously diverted from Sales Tax collections directly to Idaho school districts.

Local School District Certified Personnel

85% of the 16,000+ certificated personnel employed by Idaho school districts are teachers.

	FY 1993 FTP	FY 2003 FTP	Annual % Change	Total % Change
District Administration	311.5	393.0	2.4%	26.2%
School Administration	592.2	718.7	2.0%	21.4%
Student Services	899.4	1,292.9	3.7%	43.8%
Instructional Services	11,822.2	13,852.2	1.6%	17.2%
TOTAL	13,625.2	16,256.8	1.8%	19.3%
Student Enrollment	231,668	248,515	0.7%	7.3%

Note: Based on Fall 2002 SDOE data.

FY 2002/2003 School District Profiles

Over 248,000 students are enrolled in Idaho's K-12 public school system.

<u>Size of District</u>	<u>No. of Districts</u>	<u>Student Enroll.</u>	<u>Student Teacher Ratio</u>	<u>Current Expend. Per Enrollee*</u>
Over 5,000 students	10	122,713	18.8	6271
2,500 to 4,999 students	15	58,204	18.0	5996
1,000 to 2,499 students	29	44,273	17.9	6089
500 to 999 students	22	14,746	15.5	7384
Less than 500 students	38	8,579	12.5	8881
Statewide Total	114	248515	17.9	6191

** FY 2002 SDOE sources are the most current available.*

Public School Funding Formula

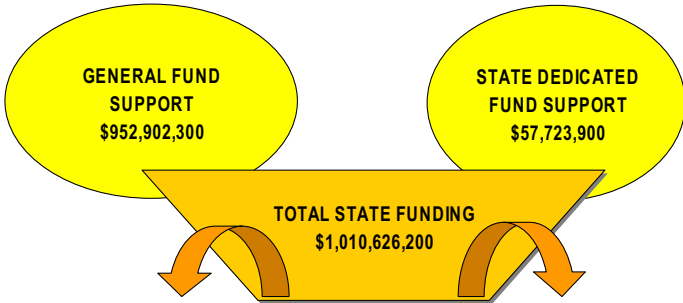
- ◆ **Support Units** - An integral part of the funding formula calculations is based on average daily attendance (ADA) according to the size of the schools and category of students. For example: In a district with 300 or more elementary students, each support unit is equal to 21.5 ADA. In a district with 100 elementary students, each support unit is equal to 16 ADA. In a district with 750 or more secondary students, each support unit is equal to 18.5 ADA. In a district with 250 secondary students, each support unit is equal to 13.5 ADA. The difference between the large and small districts is commonly referred to as the "sparsity factor". (Section 33-1002, subsection 6, Idaho Code).
- ◆ **Salary-Based Apportionment** – The salary-based apportionment segment of the public schools' appropriation typically makes up two-thirds of the appropriated state funds. When applicable benefits are included, the total state funding involved in this area is over 78%.

The salary-based apportionment is computed using the number of support units in a district multiplied by a staff allowance (equal to 1.1 for instructional positions; 0.075 for administrative; and, 0.375 for classified support staff) multiplied by a base salary (\$23,210 for instructional; \$33,760 for administrative; and \$18,463 for classified) multiplied by a district average experience and education index for the instructional and administrative areas. The experience and education index is computed according to a statutory table of years of service and level of education. Benefit costs for PERSI and FICA are computed on the total apportionment. (Sections 33-1004 through 33-1004F, Idaho Code.)

- ◆ **Transportation Program** - The costs of transporting pupils to and from school includes maintenance, operation and depreciation of vehicles, insurance, salaries and benefits of drivers, and other costs such as for contracted operations. The transportation support program is based on transporting pupils one and one-half miles or more unless approved by the state board of education. The state's share of the transportation costs is 85% of allowable costs for the preceding year (Section 33-1006, Idaho Code). The 2003 Legislature made several changes in this area, which will take place beginning in FY 2005. The most significant of these changes is designed to encourage school districts with transportation costs that are radically higher than the state average to bring expenditures more into line with other districts. Districts with costs above a certain level will not receive state reimbursement for those additional costs.

Idaho Public School Fund Flow

(FY 2004 Operational Support - Excludes Bond, Plant Facility and Lottery Funds)

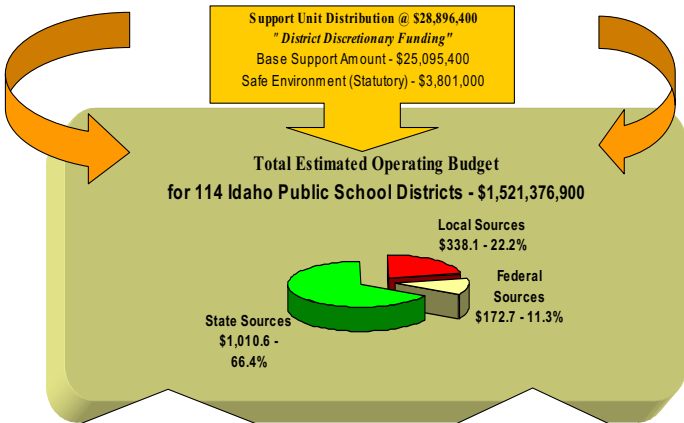


Statutory Distributions to Idaho School Districts at \$931,618,300

Property Tax Replacement - \$73,022,700
 Transportation - \$61,113,000
 Border Contacts - \$800,000
 Exceptl. Contracts/Tuition Equiv. - \$4,000,000
 Floor/Program Adjustments - \$1,600,000
 Salary-based Apportionment - \$666,616,200
 State-paid Personnel Benefits - \$117,238,500
 Early Retirement Payout - \$4,500,000
 Teacher Incentive Awards - \$654,000
 Driver's Education Funds - \$2,073,900

Other Earmarked Distributions to Idaho School Districts at \$50,111,500

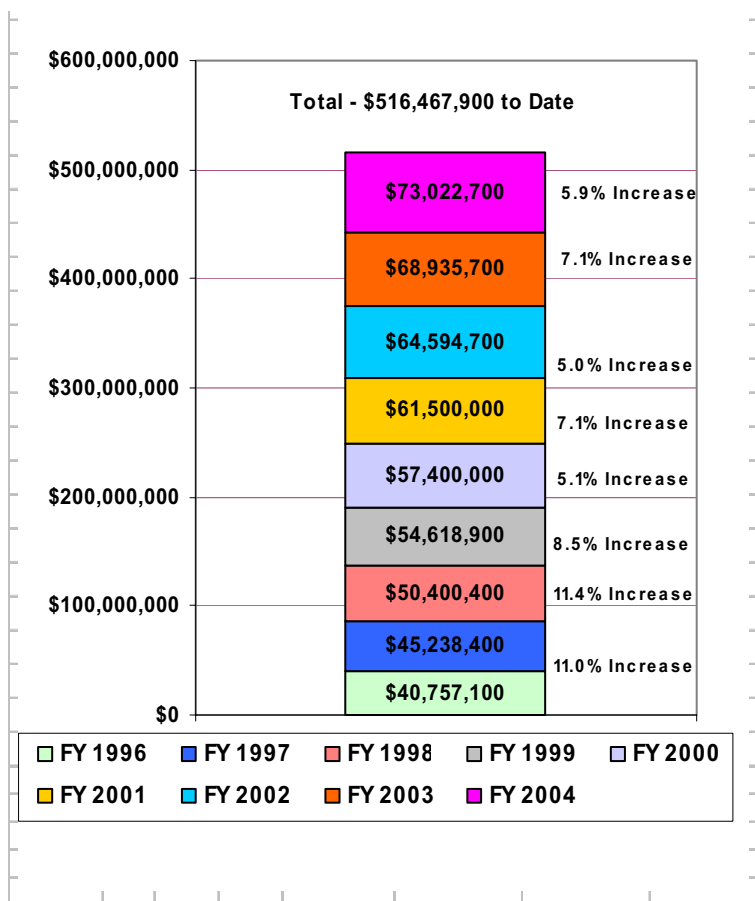
Limited English Proficiency - \$4,475,000
 Safe and Drug Free Schools - \$4,700,000
 Technology Grant Program - \$8,400,000
 Idaho Reading Initiative - \$3,300,000
 Achievement Standards - \$1,000,000
 Teacher Training (LRE) - \$1,000,000
 Teacher Training (Gifted & Talented) - \$500,000
 Professional-Technical Education - \$9,901,500
 Bond Levy Equalization - \$825,000
 School Facilities (Lottery) - \$8,425,000
 Public Education Stabilization Fund - \$7,135,000
 Idaho Digital Learning Academy - \$450,000



Federal Funds - \$172,650,700
 Dept. of Education - \$153,980,000
 Federal Forest - \$5,929,000
 Impact Aid - \$7,600,000 Prof. Tech. Ed. - \$5,141,700

**Local Property/Other
 \$338,100,000**

History of Property Tax Relief to Idaho Schools



- ◆ **HB 156**, Laws of 1995, reduced local school tax levy authority from four-tenths to three-tenths of one percent, and made up the amount of the levy reduction from state Sales Tax revenues.
- ◆ **SB 1535**, Laws of 1998, changed the property tax replacement mechanism. Sales Tax revenues are now deposited in the state General Fund, and the one-tenth of one percent tax relief payment to schools is now appropriated in the Public Schools budget. This change is effective beginning in FY 1999.
- ◆ **HB 463**, Laws of 2003 capped the amount of money that the state will provide annually for property tax replacement at the lesser of one-tenth of one percent, or \$75 million. It is expected that the \$75 million cap will be reached in the FY 2005 budget.

Statewide Certified Staff Salaries for Idaho School Districts

Average total teacher pay in Idaho is over \$40,000.

	FY 1993 Avg Total Salary	FY 2003 Avg Total Salary	Annual % Change	Total % Change
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District Administration

Superintendent	55,637	82,129	4.0%	47.6%
Assistant Superintendent	57,002	86,769	4.3%	52.2%
Director	44,331	63,933	3.7%	44.2%
Supervisor/Coordinator	42,281	61,985	3.9%	46.6%
Weighted Average	48,072	69,194	3.7%	43.9%

School Administration

Elementary Principals	44,677	66,413	4.0%	48.7%
Secondary Principals	47,009	68,645	3.9%	46.0%
Assistant Principals	43,486	62,348	3.7%	43.4%
Weighted Average	45,106	65,977	3.9%	46.3%

Student Services

Education Media Gen.	29,849	46,057	4.4%	54.3%
Counselors	32,888	46,006	3.4%	39.9%
School Psychologists	36,243	50,088	3.3%	38.2%
School Nurses	24,582	38,074	4.5%	54.9%
School Social Workers	31,343	43,783	3.4%	39.7%
Speech & Hearing Therap.	30,078	43,993	3.9%	46.3%
Weighted Average	31,587	45,389	3.7%	43.7%

Instructional Services

Elementary Teachers	27,112	40,301	4.0%	48.6%
Secondary Teachers	28,552	41,422	3.8%	45.1%
Weighted Average	27,793	40,849	3.9%	47.0%

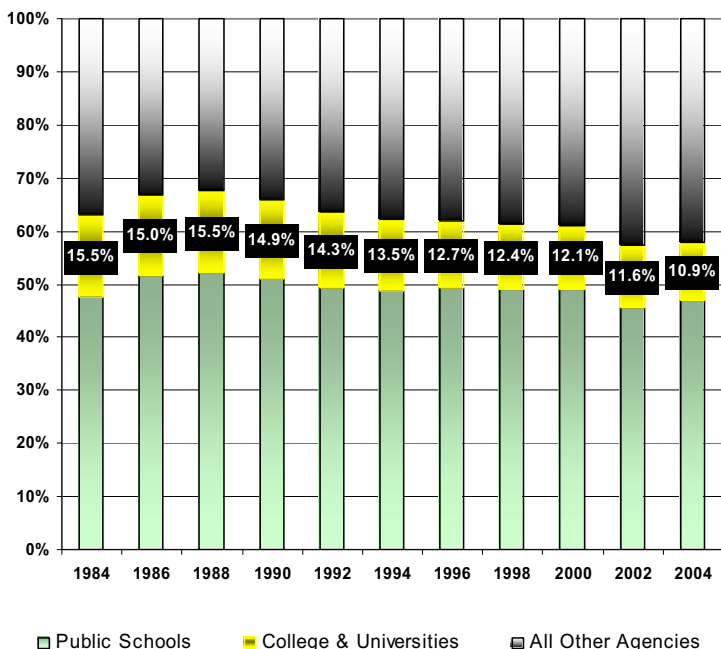
Note: Based on Fall 2002 State Department of Education data.

Idaho's Higher Education System

General Fund Support for Higher Education A 20-Year History

Over the past ten years, as a percent of Total General Fund Appropriations, funding for Idaho's 4-year institutions of higher education has been squeezed between funding for K-12 education and rapidly growing costs for Corrections and Health & Welfare. Higher ed funding grew the slowest among the six government segments listed below.

General Fund Approps (millions)	FY 1984	FY 2004	Annual %Chg	Total %Chg
College & Universities	\$ 70.0	\$ 218.0	5.8%	211.4%
Public Schools	\$ 215.0	\$ 943.0	7.7%	338.6%
All Other Education	\$ 38.7	\$ 131.3	6.3%	239.3%
Health & Welfare	\$ 64.1	\$ 375.8	9.2%	486.3%
Adult/Juv Corrections	\$ 11.5	\$ 140.6	13.3%	1122.6%
All Other Agencies	\$ 52.4	\$ 195.3	6.8%	272.7%
Total	\$ 451.7	\$ 2,004.0	7.7%	343.7%



Idaho's Higher Education System

Operating Budgets

Appropriated Funds Only

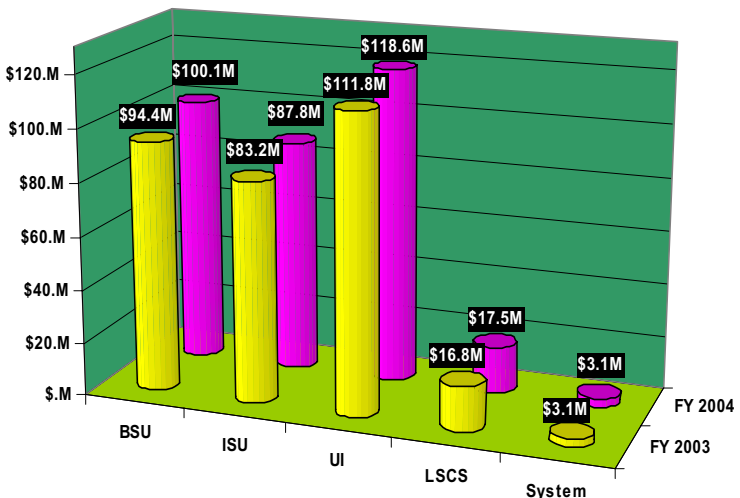
Source: Office of the State Board of Education

	Annual Total			
Operating Budget	FY 1995	FY 2004	%Chg	%Chg
By Campus				
Boise State University	\$62.6M	\$100.1M	4.8%	60.0%
Idaho State University	\$54.M	\$87.8M	5.0%	62.5%
University of Idaho	\$81.2M	\$118.6M	3.9%	46.0%
Lewis-Clark State College	\$12.2M	\$17.5M	3.7%	43.9%
System, HERC, Tech	\$2.2M	\$3.1M	3.6%	42.1%
Total Approp Funds	\$212.2M	\$327.2M	4.4%	54.2%
Add'l Student Fee Rev	\$2.5M	\$0		
Total Operating Budget	\$214.7M	\$327.2M	4.3%	52.4%

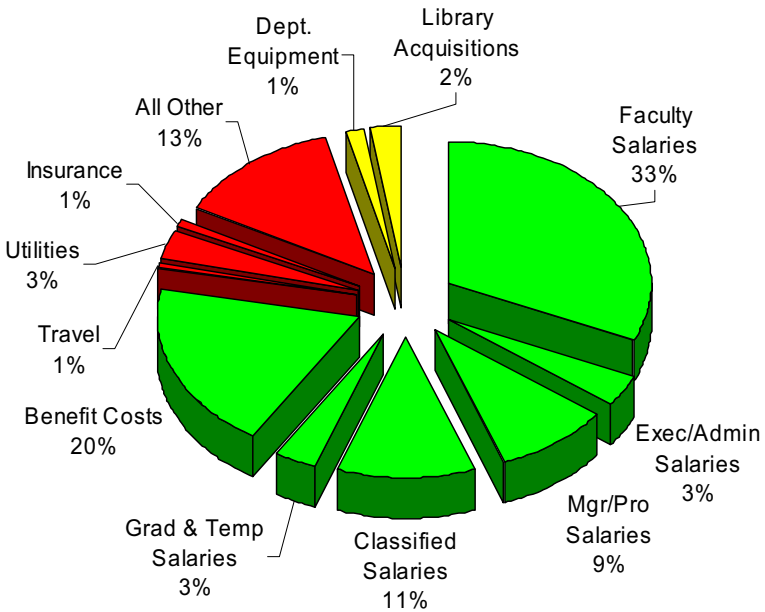
By Fund Source

General	\$164.5M	\$218.M	2.9%	32.6%
Dedicated	\$47.7M	\$109.2M	8.6%	128.8%
Total	\$212.2M	\$327.2M	4.4%	54.2%

FY 2003 to FY 2004 Change in Operating Budgets



Idaho's Higher Education System
FY 2004 Appropriated Funding
by Personnel, Operating & Capital Expenditures
Source: Office of the State Board of Education



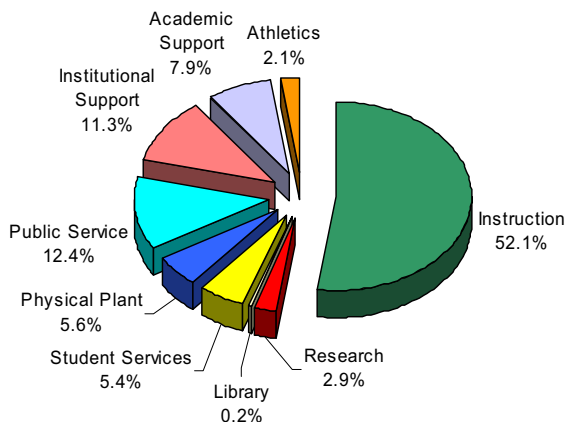
Personnel costs will consume 78% of the \$324.1 million distributed to the 4-year institutions. Of the \$253.2 million spent on employee compensation, the biggest chunk goes to faculty salaries and the next biggest chunk goes to benefit costs for all employees.

Operating expenses account for 18% of the higher ed appropriation. Of the \$58.4 million spent on consumables, \$10.7 million (18%) will be spent on utilities, \$2.6 million (5%) will be spent on insurance and \$1.9 million (3%) will be spent on travel.

Capital Outlay totals 4% of the appropriation or \$12.5 million. Library acquisitions typically account for nearly two-thirds of the durable goods purchased by the institutions.

Idaho's Higher Education System
**FY 2004 Appropriated Funding
 by Functional Classification**

Source: Office of the State Board of Education



Instruction: academic and professional-technical credit and non-credit courses including faculty.

Research: individual and/or project research, institutes and research centers.

Student Services: financial aid, counseling and career guidance, student health services, student newspapers, student organizations, intra-mural athletics, cultural events, etc.

Physical Plant: services and maintenance related to facilities and grounds.

Public Service: cooperative extension, conferences, institutes, radio & television, reference bureaus, consulting, etc.

Institutional Support: governing board, planning, programming, legal, fiscal, personnel, logistical, fund raising, investment, etc.

Academic Support: academic administration, computing services, libraries, museums, galleries, audio-visual services, etc.

Athletics: administration, marketing and student participation in inter-collegiate men's and women's athletics.

Source: National Association of College & University Business Officers

Idaho's Higher Education System

Student Fees

Source: Office of the State Board of Education, WICHE

Student fees in Idaho increased by an average of 9.6% from FY 2003 to FY 2004. They were 65% of the WICHE average in FY 1996, have grown to 101% of that average seven years later.

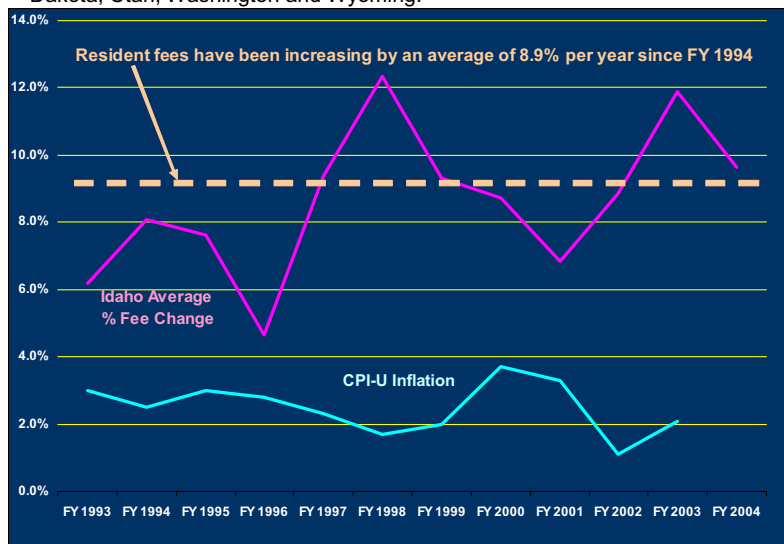
Annual Undergraduate Full-Time Student Fees	Fall 1993	Fall 2003	Annual %Chg	Total %Chg
Resident Fees				
Boise State University	\$ 1,480	\$ 3,251	8.2%	119.7%
Idaho State University	\$ 1,386	\$ 3,448	9.5%	148.8%
University of Idaho	\$ 1,426	\$ 3,348	8.9%	134.8%
Lewis-Clark State College	\$ 1,320	\$ 3,126	9.0%	136.8%
Idaho Average	\$ 1,403	\$ 3,293	8.9%	134.7%

Non-Resident Tuition Only

Boise State University	\$ 3,050	\$ 6,720	8.2%	120.3%
Idaho State University	\$ 3,614	\$ 6,600	6.2%	82.6%
University of Idaho	\$ 3,900	\$ 7,392	6.6%	89.5%
Lewis-Clark State College	\$ 2,920	\$ 5,998	7.5%	105.4%
Idaho Average	\$ 3,371	\$ 6,678	7.1%	98.1%

(Non-Residents pay Fees plus Tuition.)

*The 15 WICHE member states include Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington and Wyoming.



Idaho's Higher Education System

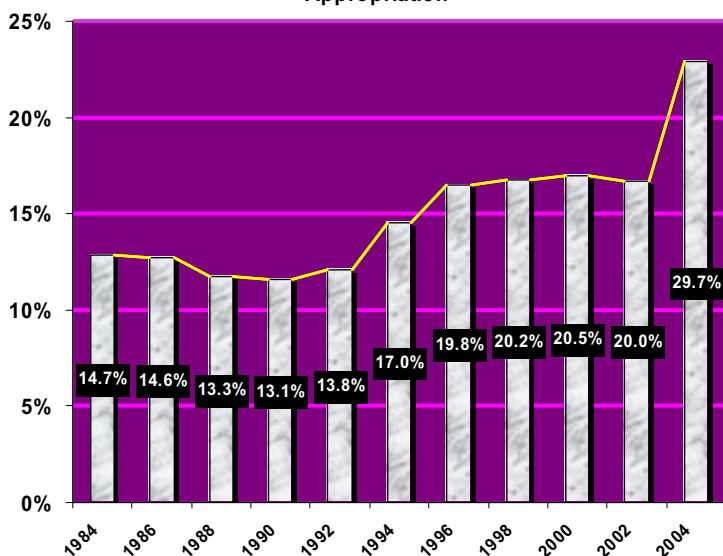
Student Fees

Source: Idaho Legislative Budget Office

<u>Original Appropriation</u>	<u>FY 1984</u>	<u>FY 2004</u>	<u>Annual %Chg</u>	<u>Total %Chg</u>
General Fund	\$70.0	\$218.0	5.8%	211.4%
Endowment Funds	\$5.8	\$11.96	3.7%	107.4%
Total State Support	\$75.8	\$229.96	5.7%	203.5%
Student Fees	\$13.1	\$97.2	10.5%	642.0%
Total Appropriation	\$88.9	\$327.2	6.7%	268.1%

The FY 2004 appropriation contains two years of student fee increases. The FY 2003 fees were set by the State Board of Education after the 2002 Legislature adjourned and were recorded in the FY 2004 appropriation. Due to the long 2003 legislative session, the Board was able to set FY 2004 fees in time to also be included in that year's appropriation. These circumstances distort the graph below.

Student Fees as a Percent of Higher Education Appropriation



Idaho's Higher Education System

Salary Trends

Source: Office of the State Board of Education

FACULTY SALARIES (BSU, ISU, UI, LCSC average)

	FY 1992	FY 2002	Annual % Chg	Total % Chg
Professor	\$ 43.1	\$ 66.9	4.5%	55.2%
Assoc. Professor	\$ 36.7	\$ 54.2	4.0%	47.7%
Asst. Professor	\$ 32.0	\$ 46.5	3.8%	45.3%

ADMINISTRATIVE & PROFESSIONAL (BSU, ISU, UI)

	FY 1996	FY 2003	Annual % Chg	Total % Chg
Chief Executive Officer	\$ 115,670	\$ 157,629	3.1%	36.3%
Chief Academic Officer	\$ 99,972	\$ 141,163	3.5%	41.2%
Chief Business Officer	\$ 98,301	\$ 131,220	2.9%	33.5%
Dean, Business	\$ 92,504	\$ 120,224	2.7%	30.0%
Dean, Education	\$ 83,598	\$ 108,886	2.7%	30.2%
Dean, Engineering	\$ 97,272	\$ 135,706	3.4%	39.5%
Dean, Graduate	\$ 86,424	\$ 98,599	1.3%	14.1%
General Counsel	\$ 75,033	\$ 104,208	3.3%	38.9%
Comptroller	\$ 64,938	\$ 85,169	2.7%	31.2%
Registrar	\$ 61,291	\$ 72,571	1.7%	18.4%
Director, Athletics	\$ 76,440	\$ 123,469	4.9%	61.5%



Idaho's Higher Education System

Salary Comparisons

Source: *The Chronicle of Higher Education and OSBE*

FY 2002 FACULTY SALARIES

(Average Annual Pay for Full-Time Professors)

Public Universities (BSU, ISU, UI)

	Idaho	Nation	Difference
Professor	\$ 64,375	\$ 82,344	\$ (17,969)
Associate Professor	\$ 52,129	\$ 57,984	\$ (5,855)
Assistant Professor	\$ 43,145	\$ 48,671	\$ (5,526)
All	\$ 43,061	\$ 63,595	\$ (20,534)

Other Public 4-Year Institutions (LCSC)

	Idaho	Nation	Difference
Professor	\$ 57,441	\$ 69,641	\$ (12,200)
Associate Professor	\$ 47,875	\$ 54,062	\$ (6,187)
Assistant Professor	\$ 41,119	\$ 44,293	\$ (3,174)
All	\$ 46,647	\$ 54,255	\$ (7,608)

2-Year Colleges (CSI, NIC)

	Idaho	Nation	Difference
Average Faculty	\$ 39,188	\$ 48,240	\$ (9,052)

FY 2003 ADMINISTRATIVE & PROFESSIONAL STAFF

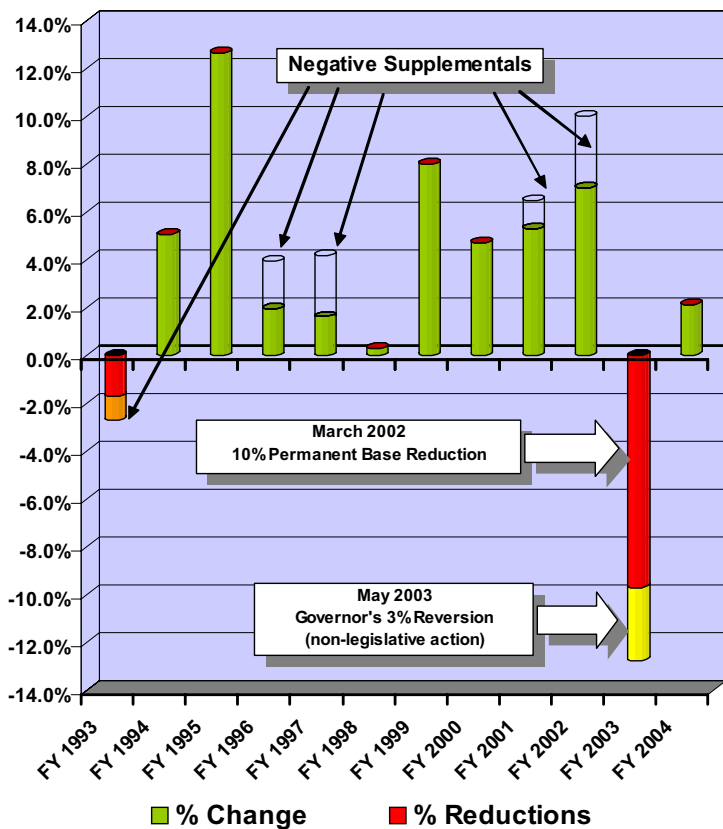
Public Universities (BSU, ISU, UI)

	Idaho	Nation	Difference
Chief Executive Officer	\$ 157,629	\$ 230,000	\$ (72,371)
Chief Academic Officer	\$ 141,163	\$ 176,300	\$ (35,137)
Chief Business Officer	\$ 131,220	\$ 152,642	\$ (21,422)
Dean, Business	\$ 120,224	\$ 161,178	\$ (40,954)
Dean, Education	\$ 108,886	\$ 130,886	\$ (22,000)
Dean, Engineering	\$ 135,706	\$ 151,532	\$ (15,826)
Dean, Graduate Programs	\$ 98,599	\$ 118,965	\$ (20,366)
General Counsel	\$ 104,208	\$ 122,000	\$ (17,792)
Comptroller	\$ 85,169	\$ 92,700	\$ (7,531)
Registrar	\$ 72,571	\$ 79,266	\$ (6,695)
Director, Athletics	\$ 123,469	\$ 128,052	\$ (4,583)

Idaho's Higher Education System General Fund Reductions

Source: Idaho Legislative Budget Office

Since FY 1993, General Fund appropriations to higher education have increased by an average of 3.8% annually. Negative Supplemental appropriations have reduced those increases by an average of 1% over that same period.



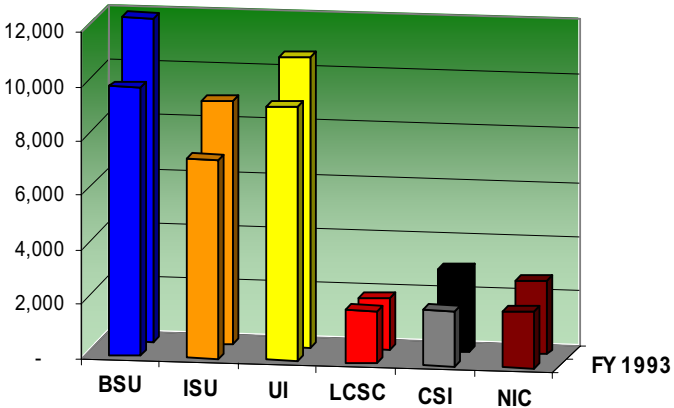
In addition to the 10% or \$23.8 million General Fund Permanent Base Reduction included in higher education's FY 2003 appropriation, the governor required the institutions to revert another 3% or \$6.6 million six weeks before the end of the fiscal year.

Enrollment Growth

Source: Office of the State Board of Education

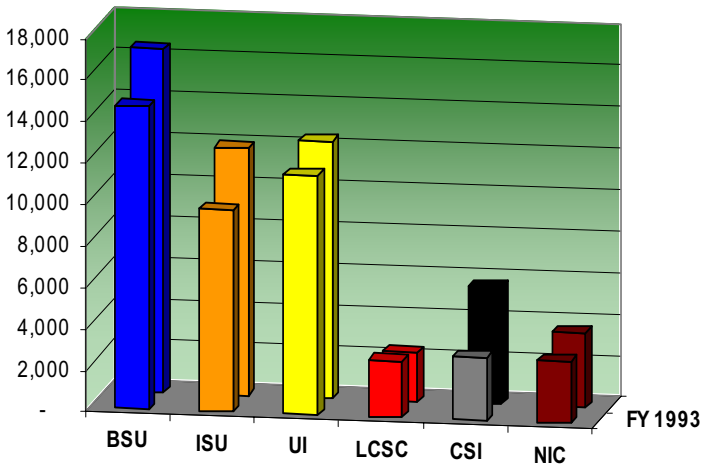
10-Year FTE Student Change

FY 1993 to FY 2002



10-Year Student Headcount Change

FY 1993 to FY 2002



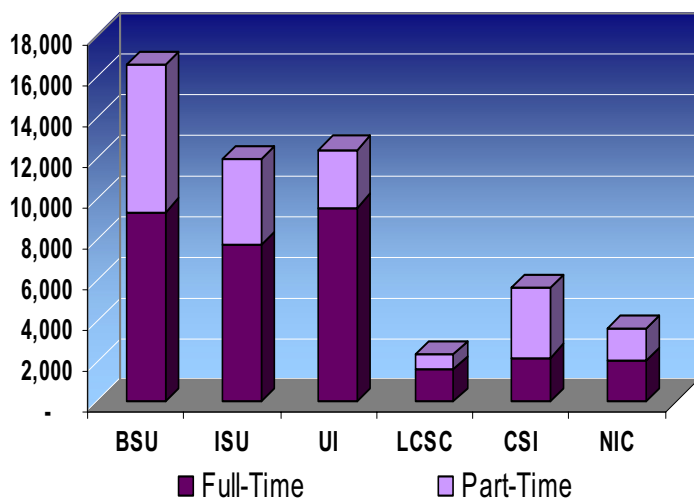
Idaho's Higher Education System

Headcount Enrollment

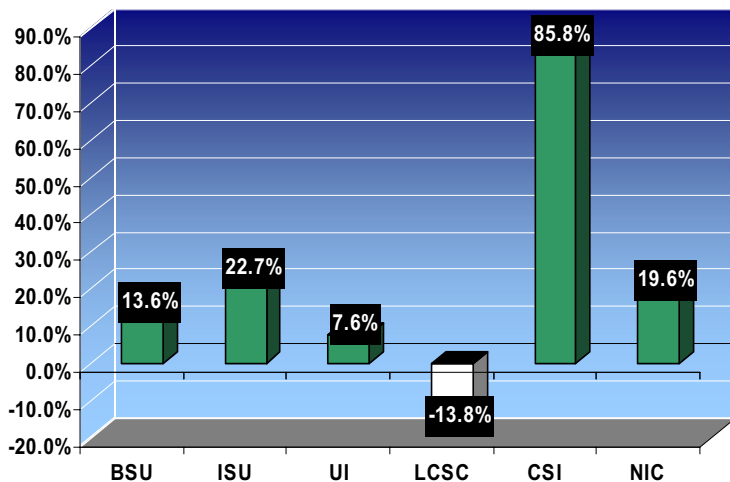
Student Headcount

Source: Office of the State Board of Education

Student Headcount, Academic Only, Fall 2002



10-Year Percent Change, Fall 1993 to Fall 2002 Student Headcount, Academic Only



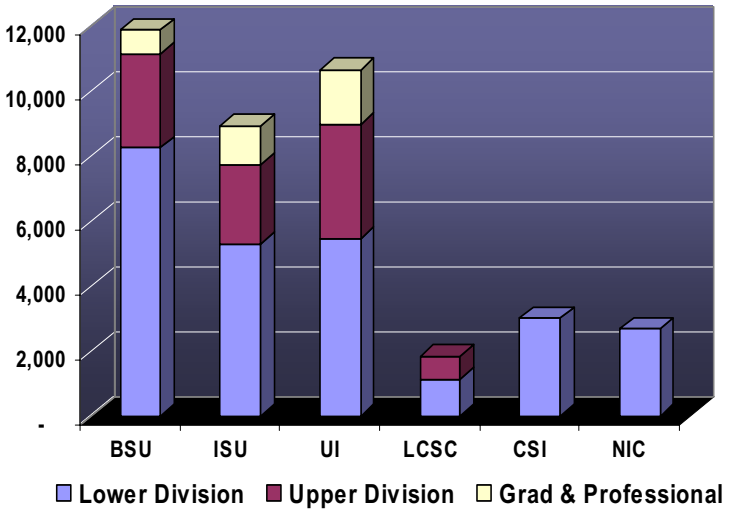
Idaho's Higher Education System

FTE Enrollment

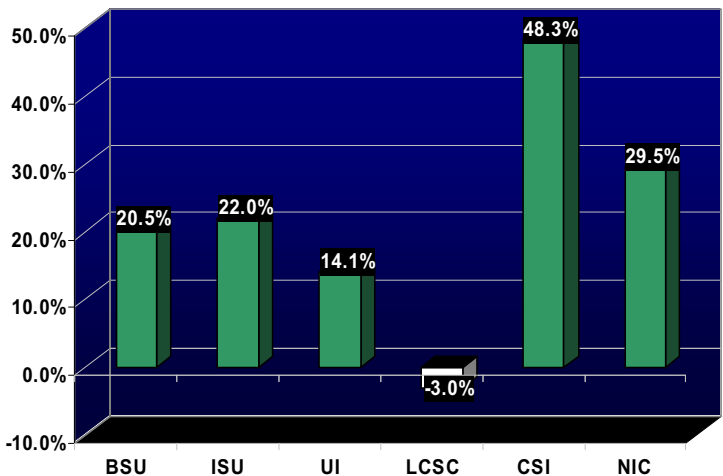
Full-Time Equivalent (FTE) Students

Source: Office of the State Board of Education

Full-Time Equivalent Students, Academic Only, Fall 2002



10-Year Percent Change, Fall 1993 to Fall 2002 Full-Time Equivalent Students, Academic Only

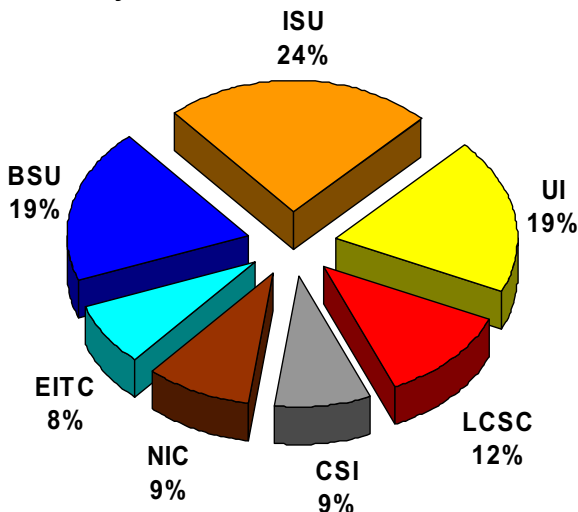


Idaho's Higher Education System

Campus Construction Funding

Source: Idaho Legislative Budget Office

Distribution of \$149.4 million in New Construction Funding by Institution, FY 1993 to FY 2004



FY 1993 to FY 2001: Higher education received \$83.3 million from the Permanent Building Fund for new campus construction projects.

FY 2002: Seven projects totaling \$58.1 million were funded by the PBF then cancelled with the money used to balance the General Fund budget in response to a severe state and national recession.

FY 2003: No money was provided for new campus construction.

FY 2004: The Legislature passed HCR 30 to generate \$66.2 million via the sale of Idaho State Building Authority bonds to construct all of the projects that were cancelled in FY 2002.

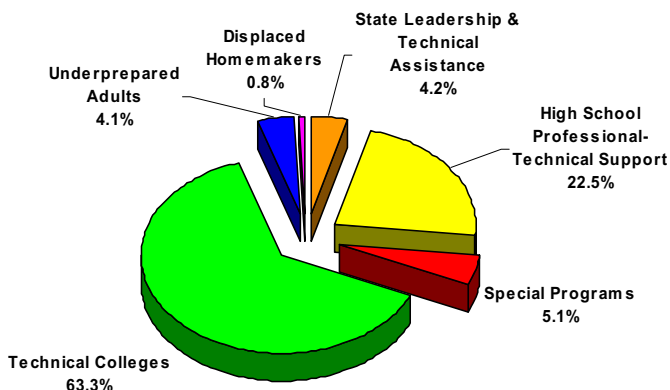
HCR 30 Bonded Projects

BSU	\$8.7M	BSU-West 1st Academic Bldg
ISU	\$12.2M	Rendevous Classroom
UI	\$11.7M	Teaching & Learning Center
LCSC	\$10.9M	Activity Center
CSI	\$5.4M	Fine Arts Addition
NIC	\$11.0M	Allied Health Sciences
EITC	\$6.4M	Health Education Bldg
\$66.2M		

Professional-Technical Education

Source: Office of the State Board of Education

Nearly two out of every three dollars appropriated for Professional-Technical Education goes to Idaho's six technical colleges (at BSU, ISU, LCSC, CSI, NIC and EITC). That amount totals \$31.6 million.



More than half of the remaining dollar--or \$11.1 million--supports high school professional-technical programs.

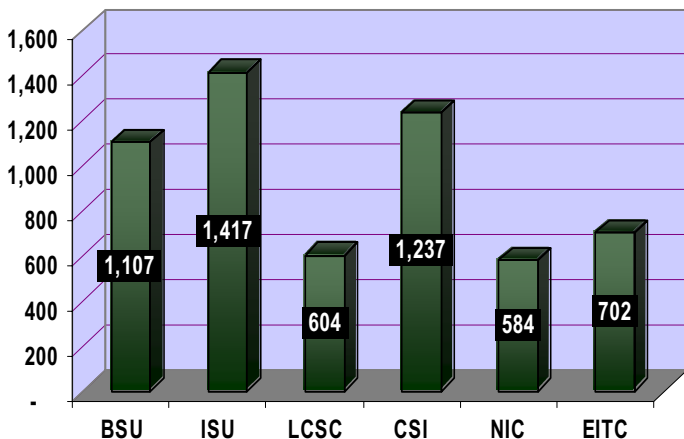
<i>(in millions)</i>	<u>FY 1994</u>	<u>FY 2004</u>	<u>Annual % Change</u>	<u>Total % Change</u>
By Fund Source				
General	25.7	44.2	5.6%	72.0%
Federal	5.5	7.8	3.6%	41.8%
Other	0.4	0.6	4.1%	50.0%
Total	31.6	52.6	5.2%	66.5%

Source: State Division of Professional-Technical Education

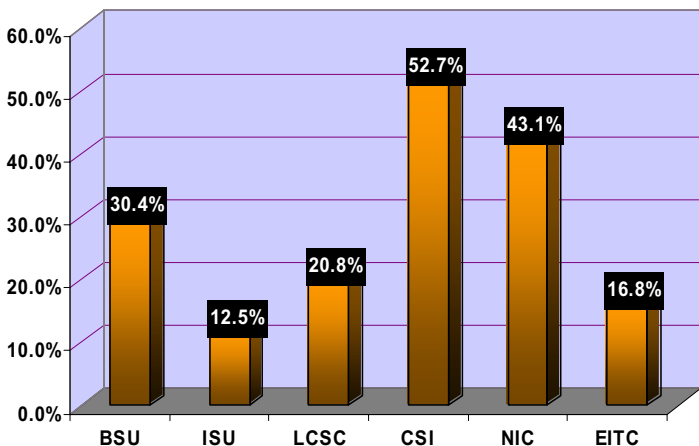
Professional-Technical Education
Technical College Enrollment
Student Headcount

Source: Office of the State Board of Education

**Student Headcount, Professional-Technical Only
Fall 2002**

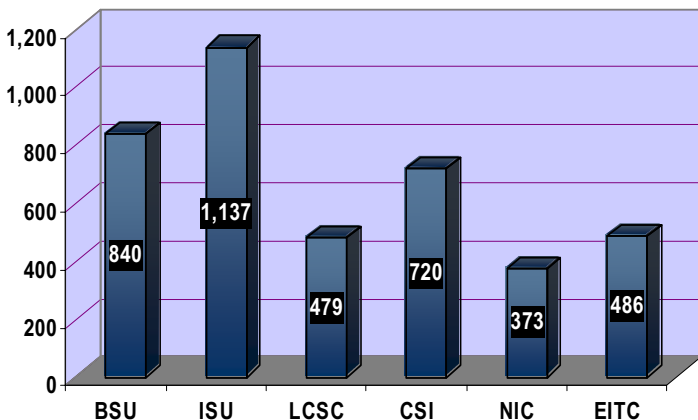


**4-Year Percent Change, Fall 1998 to Fall 2002
Student Headcount, Professional-Technical Only**

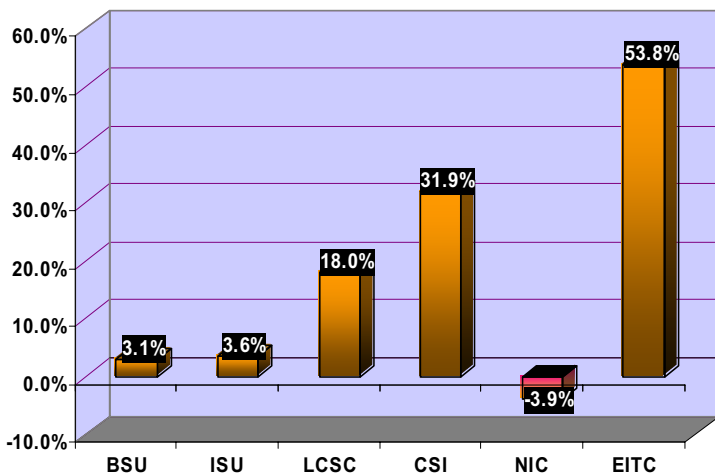


Professional-Technical Education
Technical College Enrollment
Full-Time Equivalent (FTE) Students
Source: Office of the State Board of Education

**FTE Students, Professional-Technical Only
 Fall 2002**

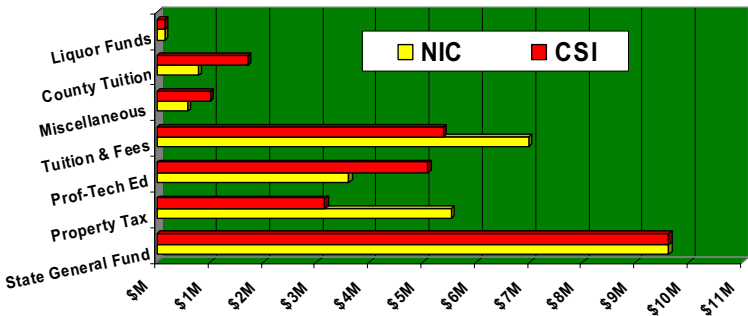


**4-Year Percent Change, Fall 1998 to Fall 2002
 FTE Students, Professional-Technical Only**



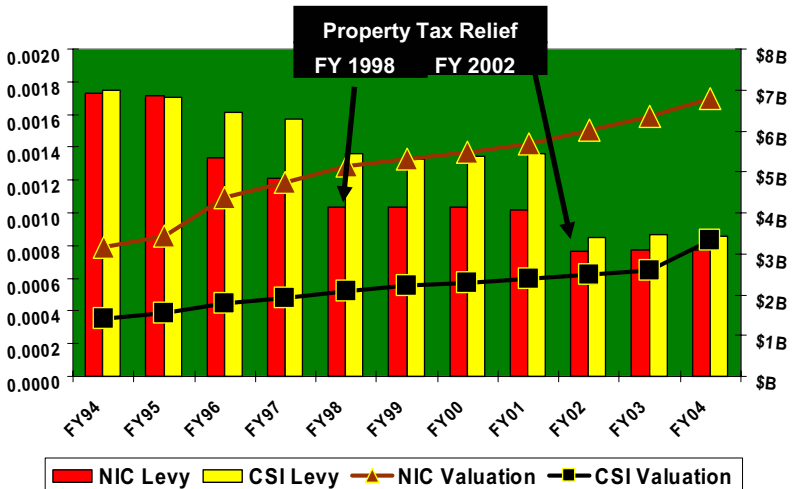
Idaho's Higher Education System Community College Funding

Source: North Idaho College & the College of Southern Idaho



The property tax levies that Kootenai County residents pay for NIC and that Twin Falls and Jerome County residents pay for CSI have been cut by more than half over the past ten years due primarily to relief provided by the Legislature.

NIC & CSI Levy Rates & County Valuations



Health & Human Services

<u>Original Appropriations</u>	<u>FY 1994</u>	<u>FY 2004</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Catastrophic Health Care	---	\$9.0	---	---
Health & Welfare	630.2	1,292.3	7.4%	105.1%
Environmental Quality	32.8	---	---	(100.0%)
Family & Com. Services	54.7	146.9	10.4%	168.6%
Commissions & Councils	1.6	4.0	9.2%	140.8%
Indirect Support Services	17.3	40.2	8.8%	132.4%
Medical Assistance	---	920.4	---	---
Public Health Services	32.7	63.8	6.9%	95.0%
Veterans Services	8.7	---	---	(100.0%)
Welfare	406.1	117.0	(11.7%)	(71.2%)
Community Rehabilitation	76.2	---	---	(100.0%)
Public Health Districts	4.8	9.7	7.4%	103.5%
Total	\$634.9	\$1,310.9	7.5%	106.5%

By Fund Source

General	\$197.3	\$393.1	7.1%	99.3%
Dedicated	80.4	80.2	(0.0%)	(0.2%)
Federal	357.3	837.6	8.9%	134.4%
Total	\$634.9	\$1,310.9	7.5%	106.5%

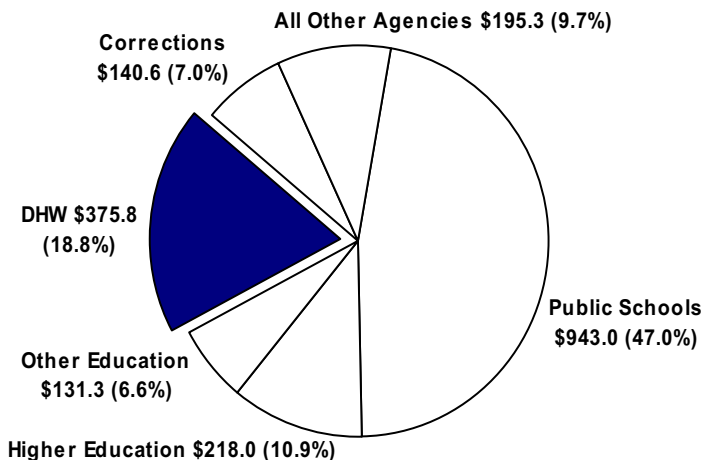
Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ **Environmental Quality and Veterans Services** were moved from the Department of Health and Welfare in fiscal year 2001. Environmental Quality was established as a standalone department, and Veterans Services was moved under the Department of Self-Governing Agencies.
- ◆ **Medical Assistance (Medicaid)** was moved from the Division of Welfare and established as a separate division in fiscal year 1997.
- ◆ **Division of Community Rehabilitation** was merged with the Division of Family and Community Services in fiscal year 1997 as part of a departmental reorganization.

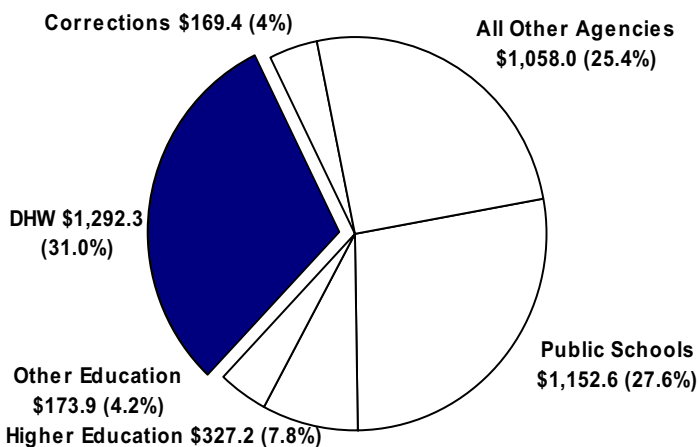
FY 2004 State Appropriations

The Department of Health & Welfare makes up about 19% of the State General Fund Budget, and 31% of the Total State Budget

State General Fund Budget (millions)



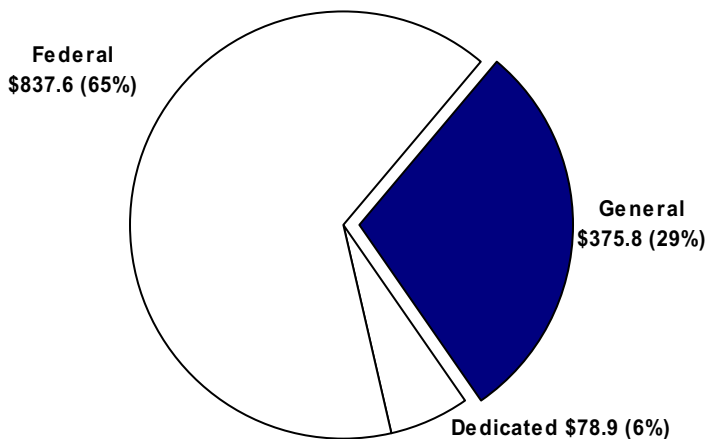
Total State Budget (millions)



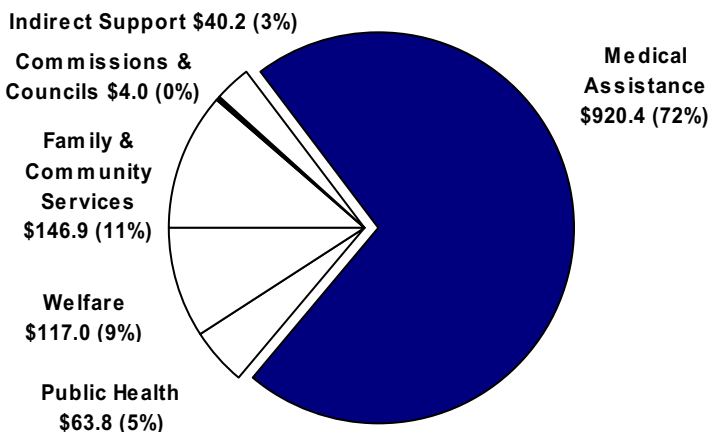
FY 2004 DHW Appropriation: \$1,292.3

The Medical Assistance Program (Medicaid) represents the largest single outlay in the Department of Health & Welfare's budget

Appropriation by Fund Source (millions)

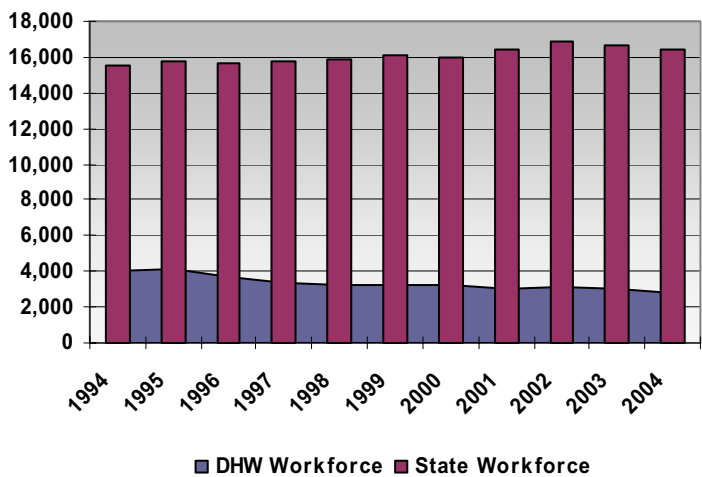


Appropriation by Division (millions)



State and DHW Full-Time Position Comparison

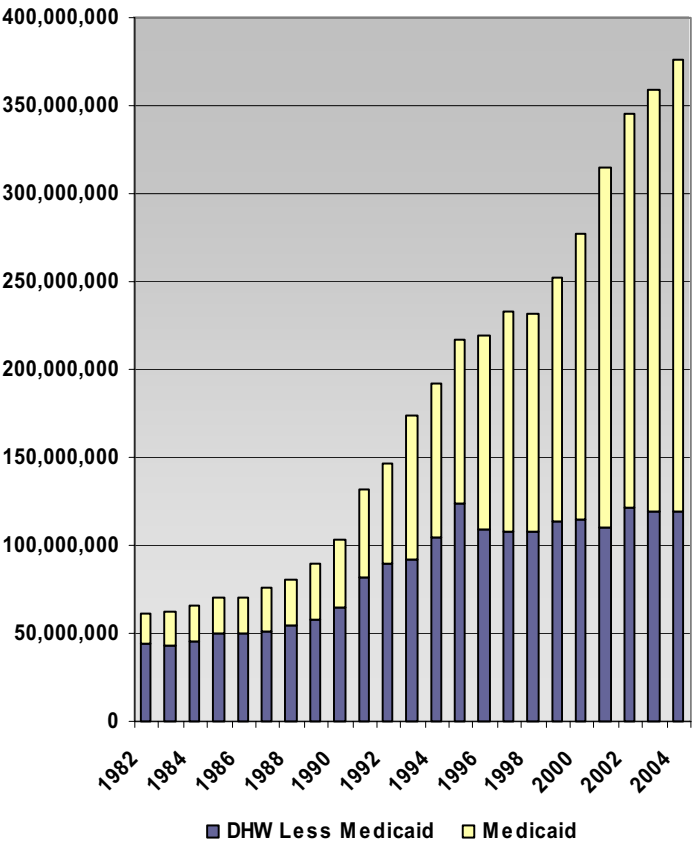
Positions in the Department of Health & Welfare have declined by 1,268 positions, since 1994



Fiscal Year	State	% Chg	DHW	% Chg
1994	15,593	---	4,073	---
1995	15,805	1.4%	4,105	0.8%
1996	15,706	(0.6%)	3,657	(10.9%)
1997	15,760	0.3%	3,309	(9.5%)
1998	15,920	1.0%	3,276	(1.0%)
1999	16,147	1.4%	3,277	0.0%
2000	16,026	(0.7%)	3,271	(0.2%)
2001	16,408	2.4%	3,038	(7.1%)
2002	16,932	3.2%	3,092	1.8%
2003	16,710	(1.3%)	2,999	(3.0%)
2004	16,405	(1.8%)	2,805	(6.5%)
Annual % Chg		0.5%		(3.7%)

DHW General Fund Comparison to Medicaid

Funding for the Department of Health & Welfare has remained relatively level since 1996, while Medicaid has grown exponentially



- ◆ As a percentage of the state General Fund budget, Health and Welfare less Medicaid went from 11% in 1982 down to 6% in 2004.
- ◆ Conversely, Medicaid went from 4% of the state General Fund budget in 1982 up to 13% in 2004.
- ◆ Between 1982 and 2004 Medicaid expenditures grew, on average, 14% each year at a time when the overall state General Fund budget grew just 8%.

Medicaid Expenses By Service Type

Type of Services	FY 2003	FY 2004	FY 2005
Inpatient Hospital	127.0	139.2	150.1
Nursing Facility	127.2	127.2	129.9
Prescribed Drugs	128.6	142.7	154.8
Waivered Services	90.6	95.7	100.9
Physician Services	49.9	53.2	57.0
Mental Health	54.5	64.0	73.3
Outpatient Hospital	37.4	39.8	42.5
Developmental Disability Center	40.2	48.8	56.6
ICF-MR Care	35.5	36.1	37.3
Dental Services	14.9	18.1	19.2
CHIPS	16.2	17.0	18.0
Targeted Case Management	12.0	12.6	13.5
Personal Care Services	19.3	21.2	23.8
Medical Transportation	11.9	12.2	12.5
Durable Medical Equipment	9.3	10.2	10.5
Medicare Parts A&B	16.6	17.7	19.0
Home Health Services	7.1	7.3	7.5
Other Practitioners	6.6	6.8	7.0
Physical Therapy	4.0	4.1	4.2
Lab & Radiology Services	8.5	8.8	9.3
EPSDT Services	4.4	4.6	4.8
Rural Health Clinic Services	6.3	7.1	8.1
Federally Qualified Health Center	3.2	4.3	5.6
School District Services	3.0	4.8	5.6
Indian Health Services	2.1	2.4	2.7
Primary Care Case Management	3.8	4.6	5.0
Prosthetic & Orthotic	1.0	1.1	1.1
Group Health Plan Payments	1.5	1.3	1.3
Optician Services & Supplies	1.1	1.2	1.3
Outpatient Rehabilitation	1.1	1.3	1.3
Family Planning	1.2	1.3	1.5
Sterilizations	0.6	0.5	0.4
Hospice Benefits	0.9	1.3	1.8
Audiologist	0.3	0.3	0.3
Medical Supplies	0.2	0.2	0.2
District Health	0.0	0.0	0.0
Miscellaneous	21.6	20.7	20.8
Total	869.6	939.7	1,008.7
<i>Dollar Difference</i>	<i>93.1</i>	<i>70.1</i>	<i>69.0</i>
<i>%Change</i>	<i>12%</i>	<i>8%</i>	<i>7%</i>

Public Safety

<u>Original Appropriations</u>	<u>FY 1994</u>	<u>FY 2004</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Correction Dept.	48.9	125.2	9.9%	156.2%
Support Division	4.8	21.9	16.4%	356.5%
Operations Division	43.8	83.9	6.7%	91.5%
Idaho Correctional Center	---	17.9	---	---
Pardons & Parole Com.	.3	1.6	18.0%	423.7%
Judicial Branch	17.2	29.1	5.4%	69.4%
Juvenile Corrections	---	44.2	---	---
State Police	32.5	50.2	4.4%	54.4%
Brand Inspection	1.9	2.4	2.1%	22.8%
Police, Division of State	28.7	44.5	4.5%	54.9%
POST Academy	.9	2.6	11.1%	187.1%
Racing Commission	1.0	.8	(2.2%)	(19.9%)
Total	\$98.6	\$248.7	9.7%	152.4%

By Fund Source

General	\$71.1	\$182.1	9.9%	156.2%
Dedicated	22.1	48.5	8.2%	119.1%
Federal	5.4	18.2	13.0%	238.5%
Total	\$98.6	\$248.7	9.7%	152.4%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ Over this same period of time the prison population grew from 2,419 at the start of FY 1994, to 5,825 in FY 2004. Compared to the funding for the same period, the prison population grew at an annual rate of 9.2%, with a ten-year increase of 140.8%.
- ◆ The Idaho Correctional Center opened in FY 2001 with an initial appropriation of \$15.4 million. In FY 2002 the appropriation increased to \$21.5 million which included the per diem to the private contractor and the bond payment to the Idaho Building Authority. In FY 2004 the bond payment was transferred to the Dept. of Administration.
- ◆ Prior to FY 1996 the functions of the Department of Juvenile Corrections were the responsibility of the Dept. of Health & Welfare. Funding was provided to three separate programs titled State Youth Services Center in St. Anthony, Juvenile Justice Services, and Juvenile Detention and Assessment. The FY 1994 appropriation for these services was \$14.4 million, for an annual change of 9.9%, and a total change of 206.9%.

Forecasting Idaho's Prison Population

The following tables show the ten year history and projected changes for the next five fiscal years in Idaho's prison population by gender.

ACTUAL GROWTH FROM FY 1994 thru FY 2003

Pop.	6/94	6/95	6/96	6/97	6/98	6/99	6/00	6/01	6/02	6/03
Male	2,619	2,949	3,267	3,661	3,654	4,048	4,567	4940	5204	5215
Female	169	201	229	298	303	356	435	512	598	610
Total	2,788	3,150	3,496	3,959	3,957	4,404	5,002	5452	5802	5825
% Chg	15.3	13.0%	11.0%	13.2%	-0.1%	11.3%	13.6%	9.0%	6.4%	0.4%

Annual Growth

Male	338	330	318	394	-7	394	519	373	264	11
Female	31	32	28	69	5	53	79	77	86	12
Total	369	362	346	463	-2	447	598	450	350	23

Monthly Growth

Male	28.2	27.5	26.5	32.8	-0.06	32.8	43.4	31.1	22	0.92
Female	2.6	2.7	2.3	5.8	0.4	4.4	6.6	6.4	7.2	1
Total	30.8	30.2	28.8	38.6	0.3	37.2	50.0	37.5	29.2	1.9

- ◆ In FY 2003 the growth in the prison population was forecast to be 350 or 6%, while the actual growth was 23 or 0.4%. The shortfall was due to 27 fewer termers admitted, & 197 more re-released; 91 fewer riders admitted, & 114 fewer failures; 142 fewer parolees violated than forecast & a higher % released.
- ◆ The **original forecast** for FY 2004 growth, which was used to formulate the FY 2004 budget, projected an additional 488 prisoners for a 7.8% increase.
- ◆ The **interim forecast** which relies on a GWA applied to historical crime rates and state population results in a 4.8% increase for FY 2004. The following table shows more detail.

PROJECTED PRISON POPULATION

	FY03	FY04	Annual	Month	%
MALE:	Act.	Proj.	Chg.	Chg.	Chg.
Termer	4,529	4,768	239	20	5.3%
Retained Jurisdiction	512	489	(23)	-2	-4.5%
Parole Violator	174	183	9	1	5.2%
Subtotal	5,215	5,440	225	19	4.3%
FEMALE:					
Termer	428	485	57	5	13.3%
Retained Jurisdiction	168	153	(15)	-1	-8.9%
Parole Violator	14	27	13	1.1	92.9%
Subtotal	610	665	55	5	9.0%
TOTAL	5,825	6,105	280	23	4.8%

Census of Idaho Prison Beds by Facility

	Gen Pop	RDU*	Medical	Segre- gation	Mental Health	Total Beds	Safe Op. Capacity
ISCI	1083	214	29	78		1404	1338
IMSI	430		5	160	44	639	552
SICI	559			7		566	559
PRC**	100					100	100
CWC	70					70	70
NICI	369			14		383	369
ICI-O	509			16		525	509
SAWC	118		4	1		123	123
Tents	78					78	78
PWCC	255	24	8	5		292	279
SBWCC	120					120	120
ICC	1272		5	42		1319	1272
CWCs	345					345	345
Total Beds	5308	238	51	323	44	5964	5714

**Receiving & Diagnostic Unit*

***Parole Release Center*

- ◆ The Department of Correction now has 5,546 general population and receiving & diagnostic beds for men and women. Special needs beds are also available but at a reduced level of occupancy as reflected in the Safe Operating Capacity column. For planning purposes 400 county jail beds can generally be added to these 5,714 for a statewide capacity of 6,114.
- ◆ Although all of the prisons have a mix of inmates with different custody levels, the primary security level for ISCI is medium; IMSI is maximum; SICI is minimum; NICI is minimum; ICI-O is mixed medium/minimum; SAWC is minimum; PWCC is all levels; SBWCC is minimum; ICC is mixed medium/minimum; and community work centers are minimum/community.
- ◆ By the end of June 2003, Idaho had 224 inmates housed in county jails, and 1 in private contract housing. During the upcoming FY 2004, inmate growth is expected to be absorbed by 70 new work-release beds at SICI, 24 new beds at the East Boise CWC for women, 75 beds in tents at SAWC, and community-based treatment and transitional funding for 400 offenders throughout the year.

Snapshot of Idaho Prisoners in FY 03

Status	Prisons	CWCs	Contract	Cty	Total
			Beds	Jails	
Non-Idaho	9				9
Parole Violator	134			54	188
"Rider"	632	20		28	680
Term	4487	318	1	142	4948
Total	5262	338	1	224	5825

Crime Group	Prisons	CWCs	Contract	Cty	Total	% Total
			Beds	Jails		
Alcohol	310	26	0	13	349	6.5%
Assault	1055	32	0	27	1114	18.5%
Drug Related	1242	136	1	73	1452	24.2%
Murder & Man.	331	7	0	7	345	6.4%
No Crime Group	5	0	0	9	14	20.0%
Property	1290	137	0	80	1507	26.5%
Sex	1029	0	0	15	1044	17.7%
Total	5262	338	1	224	5825	100%

Non-Idaho = Offenders convicted in another state, but serving time in Idaho.

"Rider" = Offenders for whom the courts have temporarily retained custody.

Term = Offenders sentenced and serving time in an institution.

Snapshot of Probationers & Parolees

Districts	FY 2002			FY 2003			%
	Prob.	Parole	Total	Prob.	Parole	Total	Growth
D1	929	152	1081	955	173	1128	4.3%
D2	423	35	458	458	54	512	11.8%
D3	1291	241	1532	1429	293	1722	12.4%
D4 East	830	265	1095	865	262	1127	2.9%
D4 West	1195	268	1463	1294	294	1588	8.5%
D5	881	129	1010	1071	173	1244	23.2%
D6	544	126	670	549	151	700	4.5%
D7	996	168	1164	1080	245	1325	13.8%
Total	7089	1384	8473	7701	1645	9346	10.3%

Crime Group	Districts		% Total	Districts		% Total	% Growth
	1 - 7			1 - 7			
Alcohol	719		8.5%	771		8.2%	7.2%
Assault	1134		13.4%	1320		14.1%	16.4%
Drug Related	2881		34.0%	3096		33.1%	7.5%
Murder & Man.	94		1.1%	101		1.1%	7.4%
No Crime Group	25		0.3%	48		0.5%	92.0%
Property	2792		33.0%	3104		33.2%	11.2%
Sex	828		9.8%	906		9.7%	9.4%
Total	8473		100%	9346		100%	10.3%

- ⇐ On June 30, 2003 there were 5,825 offenders in the Idaho state prison system. The tables to the left show where inmates were housed based upon their status, and then by the most serious crime category for which the inmates were incarcerated.
- ⇐ At the end of the prior fiscal year on June 30, 2002 there were 5,802 offenders in prison. The Alcohol crime group grew in a statistically significant manner with an increase of 8%. The remaining groups are fairly similar to the FY 2002 distribution. The incarcerated population grew by four-tenths of one percent over one year.

Crime Group	FY02 % Total		Annual Chg	
Alcohol	323	5.6%	26	8.0%
Assault	1107	19.1%	7	0.6%
Drug Related	1418	24.4%	34	2.4%
Murder & Man.	348	6.0%	(3)	-0.9%
No Crime Group	20	0.3%	(6)	-30.0%
Property	1565	27.0%	(58)	-3.7%
Sex	1021	17.6%	23	2.3%
Total	5802	100%	23	0.4%

- ⇐ The number of probationers grew by 612 or 8.6%, and the number of parolees by 261 or 18.9%, for a total growth rate of 10.3% from FY 2002 to FY 2003.
- ⇐ The distribution of offenders within the crime groups has remained stable between the fiscal years.
- ⇐ The Bureau of Justice Statistics (BJS) reports that nationally, the growth in parole during calendar year 2002 was 2.8% - almost double the average increase of 1.5% in parole since 1995. Idaho was sixth nationally with a reported growth of 18.3% for the calendar year.
- ⇐ As reported to the BJS, Idaho was rated third amongst the states for the most adults supervised under probation with 3,263 per 100,000 U.S. residents. This includes state and local supervision.
- ⇐ In Idaho 84.4% of probationers and parolees under state supervision were classified as White, 9.8% Hispanic, 2.5% Indian, 1.5% Black, 0.9% Unknown, 0.6% as Asian, and 0.4% as Other.
- ⇐ The largest age group supervised is 21-25 year olds at 23.3%, followed by 26-30 at 16.1%, 31-35 at 13.9%, 41-45 at 13%, 20 & under at 4.3%, 51-55 at 3.7%, and over 55 at 3.5%.

Source: Bureau of Review & Analysis, IDOC

Idaho Uniform Crime Reporting Program

- ◆ Since 1974, Idaho has participated in the National Uniform Crime Reporting (UCR) Program. This program is a nationwide statistical collaboration designed to collect accurate crime data from all law enforcement agencies in a "uniform manner."
- ◆ The National UCR Program is administered by the FBI. Idaho reports using the incident based method collecting Group "A" offenses and arrests data, and *only* arrest data for Group "B" offenses.
- ◆ The table *Idaho Arrest Rate Ranking in 2002* includes arrest data for both Group "A" and Group "B" crimes. The table *Idaho Arrest Data for Adults & Juveniles from 1998 to 2002* on page 74 lists all of the Group "A" crimes. The table below shows data for "A" & "B" for the ISP.
- ◆ Group "B" crimes include Bad Checks, Curfew/Loitering/Vagrancy, Disorderly Conduct, DUI, Drunkenness, Nonviolent Family Offenses, Liquor Law Violations, Peeping Tom, Trespass of Real Property, All Other Offenses, and Runaways).

Idaho State Police Statistics

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Total Offenses	1309	1363	1328	1140	1210
Total Arrests	3696	3776	3624	3269	3504
Sworn Officers	306	308	306	311	299
Civilians	179	184	193	184	190

Group "A" Offenses	<u>Reported</u>	<u>Cleared</u>	<u>Arrests</u>
Murder	2	2	2
Robbery	1	1	8
Aggravated Assault	8	8	8
Burglary	4	3	4
Larceny	3	3	4
Motor Veh. Theft	9	9	10
Simple Assault	7	7	5
Intimidation	1	1	2
Counterfeiting/Forgery	4	4	5
Vandalism	2	1	1
Drug/Narcotics	581	577	624
Drug Equipment	552	521	197
Fraud	4	4	6
Kidnapping	1	1	0
Pornography	1	1	0
Forcible Sex Crimes	5	4	2
Sexual Assault	1	1	1
Stolen Property	9	8	8
Weapon Law Violation	15	15	7
<i>Subtotal</i>	<u>1210</u>	<u>1171</u>	<u>894</u>
Group "B" Offenses			
Disorderly Conduct			4
DUI			1723
Family Offense-Nonviolent			1
Liquor Law Violation			284
Runaways			2
All Other Offenses			596
<i>Subtotal</i>			<u>2610</u>
TOTAL OFFENSES	<u>1210</u>	<u>1171</u>	<u>3504</u>

Source: 2002 Crime in Idaho

Idaho Arrest Rate Ranking in 2002

per 100,000 population for Group "A" & "B" crimes

TOTAL COUNTY

County	Rate
Bannock	7476
Valley	7277
Ada	6275
Shoshone	6208
Canyon	6064
Blaine	6055
Power	6041
Nez Perce	5809
Kootenai	5790
Adams	5745
Payette	5654
Bonneville	5578
Boise	5511
Bonner	5456
Jerome	5292
Oneida	5262
Gem	5161
Benewah	4986
Caribou	4980
Cassia	4969
Lewis	4636
Boundary	4574
Washington	4458
Bingham	4402
Twin Falls	4368
Minidoka	3960
Clark	3777
Owyhee	3481
Idaho	3210
Latah	2952
Elmore	2776
Madison	2772
Gooding	2686
Franklin	2623
Custer	2578
Fremont	2457
Clearwater	2193
Jefferson	2181
Teton	2043
Camas	1753
Butte	1498
Bear Lake	918
Lincoln	525
Lemhi	NR

POLICE DEPARTMENT

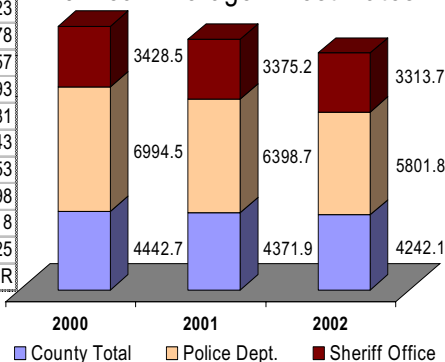
Agency	Rate	Agency	Rate
Garden City	15992	Boise	5315
Bonniers Ferry	13004	Ponderay	5295
McCall	12500	Kellogg	5278
Idaho City	10760	Sun Valley	5139
Kamiah Marshal	10732	Cascade	5123
Grangeville	10523	Weiser	4803
Nampa	10318	Spirit Lake	4769
Coeur d'Alene	9499	St. Anthony	4706
Payette	9465	Homedale	4657
Emmett	9455	Meridian	4603
Sandpoint	8257	Parma	4578
Blackfoot	8233	Aberdeen	4510
American Falls	7979	Heyburn	4226
Rupert	7759	Rigby	4151
St. Maries	7676	Buhl	4068
Chubbuck	7609	Gooding	3820
Jerome	7465	Smelterville	3709
Pocatello	7422	Wendell	3384
Soda Springs	6933	Moscow	3322
Idaho Falls	6744	Rexburg	3265
Post Falls	6142	Orofino	3179
Lewiston	6094	Wilder	2970
Kimberly	6089	Preston	2597
Fruitland	6087	Montpelier	1767
Caldwell	6060	Osburn	1436
Shelley	5896	Cottonwood	1432
Ketchum	5847	Pinehurst	1278
Mountain Home	5775	Hagerman	1177
Twin Falls	5730	Challis	1168
Filer	5658	Rathdrum	661
Hailey	5618	Bellevue Marshal	n/a

Source: 2002 Crime in Idaho, ISP

SHERIFF OFFICE

Agency	Rate
Shoshone	8789
Ada	8193
Bannock	7580
Blaine	6770
Adams	5745
Valley	5364
Oneida	5262
Boise	5125
Cassia	4969
Bonner	4807
Nez Perce	4167
Washington	4061
Benewah	3892
Clark	3777
Bonneville	3718
Power	3716
Jerome	3691
Kootenai	3661
Caribou	3296
Owyhee	3115
Custer	2951
Gem	2728
Payette	2720
Franklin	2642
Bingham	2617
Latah	2376
Gooding	2109
Minidoka	2049
Teton	2043
Twin Falls	1943
Madison	1937
Lewis	1902
Canon	1827
Jefferson	1816
Camas	1753
Boundary	1692
Clearwater	1630
Fremont	1571
Butte	1498
Idaho	1276
Elmore	917
Lincoln	525
Bear Lake	266

3-Year Average Arrest Rates



Arrest Data for Adults & Juveniles from 1998 to 2002

Including Comparison of Arrests to Offenses Reported in 2002

As reported in 2002 *Crime in Idaho*, for Group "A" offenses categorized as crimes against persons, property, and society.

OFFENSE	1998		1999		2000	
	Adult	Juv	Adult	Juv	Adult	Juv
Murder	35	6	20	-	12	3
Negligent Manslaughter	-	-	2	3	2	-
Forcible Sex Offenses:						
Rape	89	21	81	26	78	22
Sexual Assault	7	-	5	1	3	1
Other	180	121	194	114	186	118
Aggravated Assault	991	320	864	273	931	259
Simple Assault	5,558	1,533	5,221	1,418	5,560	1,360
Intimidation	239	63	215	100	225	75
Kidnapping/Abduction	56	8	48	7	54	12
Nonforcible Sex Offenses:						
Incest	4	1	3	2	5	-
Statutory Rape	60	-	52	-	45	-
CRIMES AGAINST PERSONS	7,184	2,067	6,685	1,944	7,089	1,847
Robbery	68	21	71	20	68	16
Burglary/B&E	618	737	571	622	586	614
Larceny/Theft Offenses	3,575	4,021	3,012	3,229	3,189	3,323
Motor Vehicle Theft	246	249	181	247	222	183
Arson	23	81	7	71	39	49
Destruction of Property	779	1,053	778	1,024	769	787
Counterfeit/Forgery	432	93	360	64	440	57
Fraud Offense	270	57	256	45	276	58
Embezzlement	170	17	135	15	129	28
Extortion/Blackmail	3	1	1	2	2	-
Bribery	5	-	3	1	1	-
Stolen Property Offenses	264	145	210	102	194	108
CRIMES AGAINST PROPERTY	6,453	6,475	5,585	5,442	5,915	5,223
Drug/Narcotic Violations	4,084	980	4,345	821	4,534	815
Drug Equipment Violations	1,686	446	1,751	508	2,050	473
Gambling Offenses	-	-	-	-	-	-
Pornography/Obscene Mat.	15	2	4	2	5	2
Prostitution	1	-	5	2	6	-
Weapon Law Violations	459	225	380	199	422	222
CRIMES AGAINST SOCIETY	6,245	1,653	6,485	1,532	7,017	1,512

- ◆ There were 92,284 Group "A" offenses reported to the Nat'l Incident Based Reporting System for Idaho in 2002. An incident is one or more offenses committed at the same time and place by the same offender (s). Within a single incident, up to ten offenses are reportable. This data is compiled & published by the Uniform Crime Reporting Unit of the Idaho State Police.

- ◆ Offenses are “cleared” when at least one offender is arrested for a crime or the reporting agency clears the offenses by exceptional means.

2001		2002		Offenses Reported	Offenses Cleared	Percent Cleared	Rate Per 100,000
Adult	Juv	Adult	Juv	2002	2002	2002	Capita
21	1	30	3	36	29	80.6%	2.7
3	1	1	-	2	1	50.0%	0.2
98	21	99	18	500	225	45.0%	37.6
4	1	10	6	34	18	52.9%	2.6
214	132	219	113	1,211	561	46.3%	91.0
873	222	900	219	2,639	1,686	63.9%	198.4
5,430	1,330	5,085	1,341	13,702	9,442	68.9%	1030.3
225	74	220	68	1,764	630	35.7%	132.6
41	3	42	-	214	96	44.9%	16.1
3	-	2	-	17	10	58.8%	1.3
53	-	57	-	186	106	57.0%	14.0
6,944	1,784	6,635	1,765	20,305	12,804	63.1%	1526.8
72	19	111	24	241	106	44.0%	18.1
641	570	649	446	7,364	1,037	14.1%	553.7
3,056	3,064	3,240	3,092	29,219	6,148	21.0%	2197.0
225	189	233	183	2,502	557	22.3%	188.1
25	67	26	86	329	101	30.7%	24.7
786	818	785	966	14,574	2,266	15.5%	1095.9
462	66	412	44	2,030	567	27.9%	152.6
308	48	326	51	2,184	642	29.4%	164.2
123	15	78	3	268	128	47.8%	20.2
-	1	3	3	12	8	66.7%	0.9
1	-	1	-	2	1	50.0%	0.2
239	88	221	79	527	367	69.6%	39.6
5,938	4,945	6,085	4,977	59,252	11,928	20.1%	4455.2
4,336	908	4,659	850	6,044	5,392	89.2%	454.5
1,834	437	1,810	376	5,492	5,038	91.7%	413.0
-	-	-	-	3	1	33.3%	0.2
12	-	11	3	40	18	45.0%	3.0
2	-	2	-	5	2	40.0%	0.4
411	191	428	188	1,143	878	76.8%	85.9
6,595	1,536	6,910	1,417	12,727	11,329	89.0%	957.0

- ◆ An exceptional clearance is taken when at least one offender is positively identified, their location is known so an arrest could be made, and a physical arrest is not possible due to circumstances outside of law enforcement's control. These are offender death, prosecution denied, no victim cooperation, juvenile/no custody, or extradition denied.



Natural Resources

<u>Original Appropriations</u>	<u>FY 1994</u>	<u>FY 2004</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Environmental Quality	---	\$41.7	---	---
Fish & Game	43.2	72.7	5.4%	68.4%
Land Board	20.5	35.1	5.5%	71.0%
Investment Board	---	.6	---	---
Lands	20.5	34.4	5.3%	67.9%
Parks & Recreation	16.6	31.8	6.7%	92.1%
Lava Hot Springs	.7	1.3	6.6%	89.7%
Parks & Recreation	15.9	30.5	6.8%	92.2%
Water Resources	12.4	20.5	5.1%	64.8%
Total	\$92.7	\$201.8	8.1%	117.8%

By Fund Source

General	\$19.0	\$36.5	6.7%	91.5%
Dedicated	51.6	102.8	7.1%	99.3%
Federal	22.0	62.5	11.0%	183.6%
Total	\$92.7	\$201.8	8.1%	117.8%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ S1426 of 2000 moved the Division of Environmental Quality (DEQ) in the Department of Health and Welfare to a stand-alone Department of Environmental Quality effective July 1, 2000. The FY 1994 DEQ budget was \$32.8 million resulting in a 2.4% annual change or 27.1% change over 10 years.
- ◆ H643aa of 1998 moved the Endowment Fund Investment Board (EFIB) under the Land Board effective July 1, 2000. The FY 1994 EFIB budget was \$336,400 resulting in a 6.5% annual change or 87.4% change over 10 years.
- ◆ The Legislature moved the Soil Conservation Commission (SCC) from the Department of Lands to the Department of Agriculture effective July 1, 1997. Adjusting for the FY 1994 SCC budget of \$1.8 million, the annual change would be 6.3% and 84.1% over 10 years.
- ◆ Adjusting for DEQ, EFIB, and SCC budgets in FY 1994, the annual change would be 5.0% instead of 8.1% and the total change would be 62.7% instead of 117.8% for the ten-year period.

Fish and Game Receipts

(\$ in Millions)

Description	FY 2000 Actual	FY 2001 Actual	FY 2002 Actual	FY 2003 Actual
Fish and Game Fund				
Licenses & Permits	\$25.5554	\$27.6778	\$28.5756	\$28.8595
Federal Reimburs.	22.4526	19.1119	22.8414	25.7645
Priv. & Loc Reimburs.	1.9064	1.9946	2.1541	2.3167
Priv. & Loc Trusts	1.0503	.9577	.9227	.6440
Primary/Sec. Depred.	.1832	.1921	.1954	.1581
Miscellaneous Income	1.2224	1.0414	1.5135	1.3640
Total Fish & Game:	\$52.3703	\$50.9755	\$56.2027	\$59.1068
Set-Aside Funds:				
Habitat Acq. and Devel.	.4523	.4430	.4187	.5407
Salmon & Steelhead Tag	.2178	.3832	.2029	.4117
Upland Game Stamp	.2860	0	0	0
Mig. Waterfowl Stamp	.1397	0	0	0
Winter Feed/Hab. Impr.	.4105	.4205	.4266	.4012
Non-game Programs	.0272	.0492	.0711	.0492
Meat Proc. Charges	.0085	.0096	.0119	.0081
Adjustments	.0010	.0045	(.0137)	(.0072)
Total Set-Aside:	\$1.5430	\$1.3100	\$1.1175	\$1.4037
Grand Total	\$53.9133	\$52.2855	\$57.3202	\$60.5105

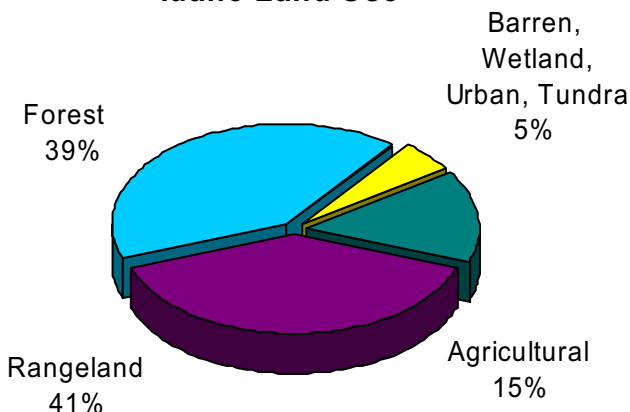
- ◆ Fish and Game receipts were up \$6.6 million or 12% from FY 2000 to FY 2003. Large increases were recorded in Licenses and Permits and Federal Reimbursements. Reductions were recorded in Private and Local Trusts and Set-aside funds.
- ◆ Federal reimbursements rebounded from an FY 2001 dip of \$19.1 million up to \$25.8 million in FY 2003.
- ◆ The 2000 legislature approved HB 699 to increase license and permit fees effective May 1, 2000. The fee bill also eliminated the upland game stamp and the migratory water fowl stamps. The fiscal note estimated an additional \$4.4 million in annual revenues which has been proven to be quite accurate. Annual license and permit revenues grew from \$22.6 million in FY 1999 to \$27.7 million in FY 2001 or an increase of \$5.1 million. At the same time Set-aside revenues fell from \$1.6 million in FY 1999 to \$1.3 million in FY 2001 or a decrease of \$.3 million. The net effect was an increase of about \$4.8 million in revenues.

Idaho Land Ownership

Description	Acres	% of Total
Federal Land	33,412,277	63.1%
BLM	11,836,481	22.3%
USFS	20,458,276	38.6%
Other	1,117,520	2.1%
State Land	2,693,260	5.1%
Endowments	2,458,405	4.6%
Fish & Game	187,769	0.4%
Parks & Recreation	38,407	0.1%
U of I Board of Regents	8,679	0.0%
Private Land	16,271,679	30.7%
Tribal Land	464,077	0.9%
County Land	96,311	0.2%
Municipal Land	22,972	0.0%
Total	52,960,576	100.0%

- ◆ Idaho is the 13th largest state. Its 53 million acres include 500,000 acres of water.

Idaho Land Use



- ◆ Rangeland is the the largest land use in Idaho.

Source: Idaho Department of Commerce, County Profiles Website

State Park System Overview

Self-Support Profile

Park Name	FY 2004 Base Budget	FY 2003 Park Receipts	Self Support Percent	Total Visitation CY'02
Ashton/Tetonia	27,419	0	0.0%	n/a
Bear Lake	246,319	75,361	n/a	73,405
Bruneau Dunes	287,645	151,960	52.8%	94,536
Cascade Lake	389,679	365,437	n/a	56,004
CD'A Lake Prkway	125,653	16,123	12.8%	203,690
City of/Castle Rocks	523,667	417,271	79.7%	78,053
Dworshak	306,189	207,870	67.9%	33,406
Eagle Island	105,697	60,733	57.5%	36,217
Farragut	485,243	457,484	94.3%	256,987
Harriman	279,454	193,195	69.1%	70,136
Hells Gate	605,666	381,170	62.9%	160,919
Henry's Lake	107,393	85,987	80.1%	30,796
Heyburn	494,716	627,025	126.7%	190,796
Yankee Fork	190,328	39,277	20.6%	39,899
Lucky Peak	489,609	355,408	72.6%	304,189
Massacre Rocks	214,120	78,854	36.8%	153,750
Mc Croskey	54,555	64,849	118.9%	10,768
Mesa Falls	22,000	18,163	82.6%	78,545
Old Mission/CDA Trl	220,413	137,494	62.4%	92,932
Ponderosa	507,591	478,418	94.3%	205,191
Priest Lake	474,627	340,862	71.8%	51,171
Round Lake	177,745	79,593	44.8%	82,030
Thousand Springs	203,774	157,397	77.2%	112,063
Three Island	359,182	200,736	55.9%	108,843
Walcott	118,006	105,193	89.1%	21,320
Winchester	159,843	103,294	64.6%	36,329
Total	\$7,176,533	\$5,199,153	72.4%	2,581,975

Economic Development

<u>Original Appropriations</u>	<u>FY 1994</u>	<u>FY 2004</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Agriculture	\$17.7	\$30.5	5.6%	72.2%
Agriculture Department	17.7	26.1	4.0%	47.5%
Soil Conservation Com.	---	4.4	---	---
Commerce	14.9	28.9	6.8%	93.7%
Finance	2.4	3.4	3.7%	44.5%
Industrial Commission	7.8	13.1	5.4%	68.8%
Insurance, Dept.	3.9	6.0	4.4%	54.2%
Labor (Employment)	---	.4	---	---
Labor and Industrial Serv.	5.2	---	---	(100.0%)
Public Utilities Commission	3.5	4.6	2.7%	30.0%
Self-Governing Agencies	11.0	45.2	15.1%	309.0%
Building Safety, Division of	---	9.2	---	---
General Boards	.1	.3	12.3%	217.6%
Lottery Commission	6.5	10.5	4.8%	60.1%
Medical Boards	1.5	3.2	7.7%	109.8%
Regulatory Boards	2.9	3.9	3.1%	36.3%
State Appellate Pub. Defend.	---	1.2	---	---
Veterans Services	---	16.8	---	---
Transportation Department	276.3	429.8	4.5%	55.5%
Total	\$342.8	\$561.9	5.1%	63.9%

By Fund Source

General	\$6.1	\$19.5	12.4%	221.2%
Dedicated	189.1	297.1	4.6%	57.1%
Federal	147.6	245.4	5.2%	66.3%
Total	\$342.8	\$561.9	5.1%	63.9%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ The Department of Labor and Industrial Services was dismantled with the passage of SB 1512 of 1996. The functions and budgets were moved to the Division of Building Safety, the Department of Labor, and the College of Mines at the University of Idaho effective July 1, 1996.
- ◆ The Wage & Hour Program is the only appropriated program in the Department of Labor. The majority of the Department operates under a continuous appropriation of federal funds generated by the employment security law and unemployment insurance taxes.

Regulatory Boards

There are 19 regulatory boards in the Dept. of Self-Governing Agencies (5 of which are in the Div. of Building Safety). Each serves a small, specialized constituency who support board operations through fees. These reflect members of various professions who must meet state licensing requirements.

	FY 03 FTP	FY03 Expenditures	FY03 Revenue	Number of Licensees
Athletic Comm'n	0	\$23,900	\$25,700	90
Bd of Accountancy	4	\$382,600	\$416,800	2,422
Bd of Dentistry	2	\$257,600	\$276,600	1,760
Bd of Medicine	12.5	\$1,239,700	\$1,116,300	6,650
Bd of Nursing	8	\$600,200	\$281,540	17,200
Bd of Optometry	0	\$32,900	\$25,800	335
Bd of Pharmacy	10.8	\$713,691	\$914,110	10,598
Bd of Prof. Engineers/ Land Surveyors	3	\$375,000	\$426,800	8,571
Bd of Prof. Geologists	0.62	\$43,074	\$41,400	630
Bd of Veterinary Medicine	2	\$135,200	\$161,700	1,100
Bur. of Occupational Licenses *	17	\$1,385,700	\$1,471,600	21,098
Certified Shorthand Reporters Board	0.25	\$19,200	\$13,500	280
Outfitters & Guides Licensing Board	6	\$449,400	\$478,221	2,800
Real Estate Comm'n	13	\$914,300	\$1,324,245	5,348
Div. of Building Safety*	90	\$5,835,000	\$6,771,300	15,951

*The Bureau of Occupational Licenses provides administrative, investigative, and legal services to the following professional licensing boards: acupuncturists, architects, barbers, chiropractors, cosmetologists, counselors, denturists, hearing aid dealers, landscape architects, morticians, nursing home administrators, optometrists, podiatrists, psychologists, real estate appraisers, residential care facility administrators and social workers.

The Division of Building Safety has five regulatory boards including the Building Code Board, Electrician's Board, HVAC Board, Plumbers Board and the Public Works Contractor's Board. Revenue includes permit and inspection fees.

Transportation

Idaho Historical Fuel Tax Rates

Year	State Fuel Tax Rate (cents)
1976-1981	9.5
1981-1982	11.5
1982-1983	12.5
1983-1988	14.5
1988-1991	18.0
1991-1995	21.0
1996 to present	25.0

- ◆ The legislature increased gasoline and special fuel rates 4 cents effective April 1, 1996. Also, the one cent Petroleum Storage Trust Tax effective May 1990 through October 1, 2000 is not reflected in the above fuel tax rates.
- ◆ Among six regional neighboring states, Idaho's state and local fuel tax rate is in the middle— three regional neighbors have higher rates (NV, MT, OR) while three have lower rates (UT, WA, WY).
- ◆ Federal motor fuel taxes of 18.4 cents are in addition to state and local fuel taxes and petroleum storage fees. The current total gas tax in Idaho is 43.4 cents per gallon.

Transportation Facts & Figures CY 2002 by Jurisdiction

Description	State	County	Hwy. Districts	City	Total
Number	1	33	64	192	290
Centerline Miles	4,949	14,580	12,133	4,884	36,546
Miles Paved	99%	36%	49%	90%	56%
Poor & Very Poor Cond.	15%	*	*	*	*
Railroad Crossings	179	36	408	1,049	1,672
Bridges/Culverts > 20'	1,258	1,177	882	190	3,507

*Condition estimates for local jurisdictions have not been updated since June 1995.

State Transportation Finance—FY 2002

(in millions)

Description	State ^a	County ^b	Highway Districts ^c	City	Total
Property Tax		\$11.4	\$38.7	\$11.3	\$61.4
Misc Local Fees		\$2.1	\$15.5	\$14.6	\$32.2
Local Non-Highway Transfers		\$1.2	\$1.8	\$10.4	\$13.4
State Hwy. Acct. & Restricted Hwy.	\$168.2	\$37.4	\$50.7	\$23.1	\$279.5
Sales & Inventory Tax from State		\$.6	\$1.5	\$.8	\$2.9
Other State Sources		\$1.8	\$2.9	\$4.9	\$9.6
Federal Aid	\$179.0	\$.8	\$2.9	\$1.2	\$183.9
Natl. Forest Reserve		\$9.9	\$3.7		\$13.6
Transfers for Projects from	\$2.4				\$2.4
User funds to State Hwy. Acct.	\$20.9				\$20.9
Interest from Treasurer	\$5.1				\$5.1
Total Receipts	\$375.6	\$65.3	\$117.8	\$66.2	\$624.9
Percent of Total	60.1%	10.4%	18.9%	10.6%	100.0%

a Amounts to the state include receipts to the State Hwy Fund (0260) only.

b Includes only counties that maintain roads and streets.

c Ada County Cities are included in Ada County Highway District.

Notes:

State fiscal year 2002 is from July 1, 2001 through June 30, 2002; the County, Highway District and City fiscal year is from October 1, 2001 through September 30, 2002.

About 10% of transportation funding comes from property taxes.

General Government

<u>Original Appropriations</u>	<u>FY 1994</u>	<u>FY 2004</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Department or Division</u>				
Administration, Dept.	\$34.5	\$60.5	5.8%	75.6%
Administration, Dept.	18.4	31.4	5.5%	71.1%
Building Fund Adv. Council	14.0	29.0	7.5%	106.8%
Capitol Commission	---	.1	---	---
Personnel Commission	2.1	---	---	(100.0%)
Attorney General	8.8	14.7	5.2%	66.0%
Controller, State	9.0	10.9	1.9%	21.1%
Governor, Executive Office of	48.4	66.1	3.2%	36.5%
Aging, Commission on	8.0	11.4	3.7%	43.2%
Arts, Commission on the	---	1.5	---	---
Blind and Visually Impaired	2.6	3.6	3.4%	39.3%
Financial Management, Div.	1.4	2.0	3.3%	38.9%
Governor's Office	7.0	2.1	(11.5%)	(70.5%)
Human Resources, Div.	---	2.8	---	---
Human Rights Commission	.5	.8	4.2%	50.9%
Insurance Fund, State	7.8	---	---	(100.0%)
Investment Board	.4	---	---	(100.0%)
Liquor Dispensary	8.2	10.1	2.2%	24.3%
Military Division	9.8	23.7	9.2%	141.1%
Public Empl. Retire. Sys.	2.8	6.1	8.2%	119.5%
Species Conservation	---	2.0	---	---
Women's Commission	.0	.0	1.9%	20.3%
Legislative Branch	7.5	10.3	3.2%	37.0%
Lieutenant Governor	.1	.1	2.7%	30.3%
Revenue & Taxation, Dept.	18.1	29.7	5.1%	64.4%
Tax Appeals, Board of	.1	.3	16.2%	349.4%
Tax Commission, State	18.0	29.4	5.0%	63.3%
Secretary of State	3.1	2.0	(4.4%)	(36.4%)
Arts, Commission on the	1.5	---	---	(100.0%)
Secretary of State	1.7	2.0	1.8%	20.0%
Treasurer, State	1.1	2.0	5.9%	78.1%
Treasurer, State	1.1	1.8	4.7%	58.1%
Idaho Millennium Fund	---	.2	---	---
Total	\$130.7	\$196.4	4.2%	50.3%

General Government

<u>Original Appropriations</u>	<u>FY 1994</u>	<u>FY 2004</u>	<u>Annual % Chg</u>	<u>Total % Chg</u>
<u>By Fund Source</u>				
General	\$41.4	\$80.6	6.9%	94.7%
Dedicated	68.7	85.4	2.2%	24.3%
Federal	20.7	30.5	4.0%	47.4%
Total	\$130.7	\$196.4	4.2%	50.3%

Numbers Displayed in Millions of Dollars and May Not Add Due to Rounding

- ◆ HCR 30 authorized the financing of approximately \$68.4 million in construction projects across the state. The projects will be financed through the sale of bonds by the Idaho State Building Authority. Annual bond payments from the **Permanent Building Fund** of between \$5.25 and \$5.75 million will be paid to retire the debt over a twenty-year period. Projects will be constructed for the following state bodies: Idaho State Police, North Idaho College, University of Idaho, Lewis-Clark State College, Boise State University, College of Southern Idaho, Idaho State University, and Eastern Idaho Technical College. (See page 88 of Fiscal Facts for more information on these projects).
- ◆ The 2003 Legislature authorized a new 2% surcharge on liquor sales in state liquor stores. HB 369 provided for a 2% surcharge on the sale of all liquor through the state **Liquor Dispensary** in order to provide an ongoing dedicated source of funding for Drug Courts and Family Court Services in the Judicial Branch. Essentially, the bill created a new provision to provide funding for court services without disrupting any other distributions from the Liquor Control Fund. The surcharge will generate approximately \$1.5 million to be deposited into the Drug Court and Family Court Services Fund. It is anticipated that this will free up General fund dollars that have been dedicated to Drug Court and Family Court Services.

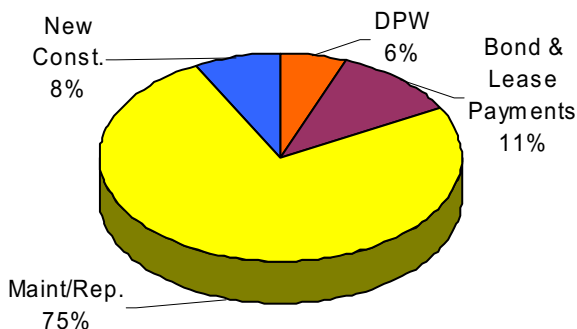
Permanent Building Fund/ / Capital Budget

Historical Sources of Revenue (in millions)

Revenues	FY 00	FY 01	FY 02	FY 03	FY 04 est
Income Head Tax	5.3	6.4	5.9	5.7	5.8
Cigarette Tax	6.5	6.5	6.5	6.7	6.8
Beer Tax	1.2	1.3	1.3	1.3	1.4
Sales Tax*	0.5	5.0	5.0	5.0	5.0
Lottery	10.5	10.0	7.7	9.0	10.3
Budget Res. Interest	2.0	2.3	2.6	1.1	0.3
PBF Interest Earnings	2.9	4.3	7.9	4.1	0.3
<i>Subtotal</i>	28.9	35.8	36.9	32.9	29.9
General Fund money	1.0	65.0	0.3	0.0	0.0
GRAND TOTAL	29.9	100.8	37.2	32.9	29.9

*SB 1533, Laws of 2000, increased the sales tax distribution to the Permanent Building Fund from \$500,000 to \$5 million effective July 1, 2000.

FY 2004 Permanent Building Fund Appropriation \$35,027,200



- ◆ A five-person Council directs the Permanent Building Fund. Its members include two legislators (one each from the House and Senate), one banker, one contractor and one member of the business community.
- ◆ Lottery profits are split 50-50 between the Permanent Building Fund and Public School Facilities.

Permanent Building Fund

HCR 30 Bonded Projects Description and Costs

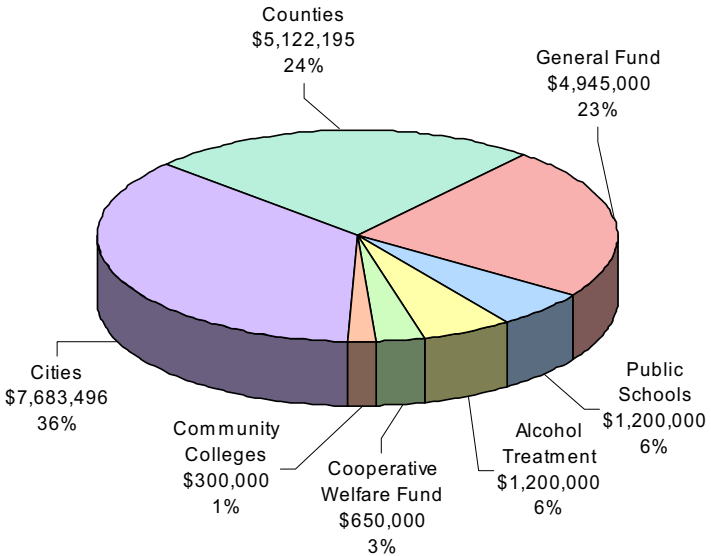
House Concurrent Resolution 30 authorized the sale of approximately \$68.4 million in bonds to finance the construction of eight facilities across the state. Seven of the projects will be built on University and Community College property while one will be a training facility for the Idaho State Police. **The annual bond payment from the Permanent Building Fund to retire the debt for all eight projects is estimated to be between \$5.25 and \$5.75 million annually for twenty years.** See page 87 of Fiscal Facts for an overview of revenue sources to the Permanent Building Fund. The table below reflects the eight projects authorized in HCR 30.

Project Description	Est. Project Cost*	Cumulative
Lewis-Clark St. College-- Classroom/Activity Ctr.	\$10,868,000	\$10,868,000
College of Southern Idaho-- -Fine Arts Addition	5,402,000	16,270,000
Univ. of Idaho--Teaching & Learning Ctr.	11,729,000	27,999,000
Boise State Univ.--West Campus Bldg.	8,655,000	36,654,000
Idaho State Univ.-- Classroom Bldg.	12,177,000	48,831,000
Northern Idaho College-- Nursing/Life Science Bldg	10,994,000	59,825,000
Idaho State Police-- Training Academy	2,286,000	62,111,000
Eastern Idaho Tech. College--Health Ed. Bldg.	6,360,000	68,471,000

* The above project costs are estimates and do not include financing costs. Financing costs will be paid from the bonds issued by the Idaho State Building Authority. Also, facility occupancy costs are not reflected in the above table and will come from funding sources other the Permanent Building Fund.

FY 2002 Distribution of Liquor Dispensary Earnings

Total—\$21,100,691



Statutory Profit Distribution Formula

Annual fixed distributions totaling \$8,295,000 to the General Fund, Public Schools, Alcohol Treatment Fund, Cooperative Welfare Fund, and Community Colleges.

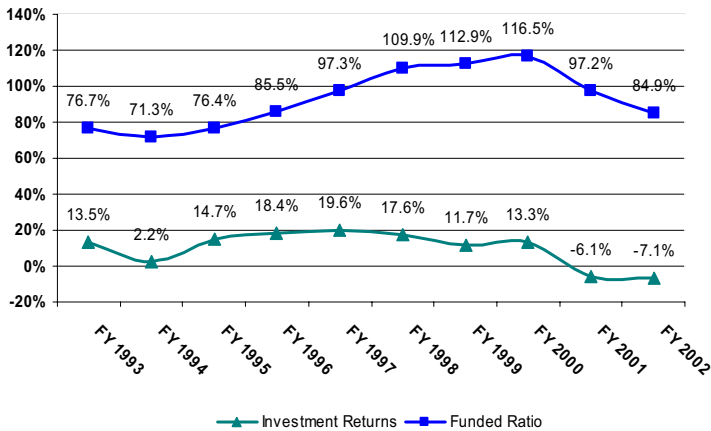
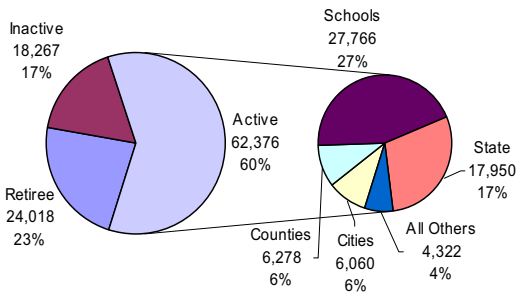
The remainder of the profits are distributed as follows:

- ◆ 40% to counties in proportion to sales in each county
- ◆ 60% to cities as follows:
 - 90% to incorporated cities with liquor stores in proportion to sales
 - 10% to incorporated cities without liquor stores in proportion to population

Note: 2003 HB 369 authorized a new 2% surcharge on liquor sales.

Public Employee Retirement System of Idaho

659 employer units belong to PERSI, for a total system membership of 104,661



The PERSI Base Plan experienced a -7.07% return on investments in FY 2002, which equaled -\$495 million in net investment loss. As of June 30, 2002, the PERSI fund was valued at over \$6.26 billion, down from \$6.71 billion the prior year. PERSI's unfunded actuarial liability exceeded the 25-year amortization period required by law. As such, on November 26, 2002, the PERSI board approved a contribution rate increase of 3%, phased-in over three years beginning in FY 2005. Note: FY 2003 year-end numbers were not available at time of print.

Idaho Millennium Fund

\$ Millions

Fiscal Year	Beg. Market Value	Receipts	Transfers to Gen. Fund	Earnings/ (Losses)	Transfers to Approp.	Ending Market Value
2000		\$ 29.7		\$.5	(\$.4)	\$ 29.8
2001	\$ 29.8	\$ 22.8		(\$2.1)	(\$1.8)	\$ 48.8
2002	\$ 48.8	\$ 26.6	(\$19.3)	(\$4.2)	(\$2.4)	\$ 49.3
2003	\$ 49.3	\$ 26.7	(\$70.3)	(\$.7)	(\$4.9)	\$0
2004	\$0	\$ 23.6		\$.4	\$0	\$ 24.0
2005	\$ 24.0	\$ 23.8		\$ 2.2	(\$2.0)	\$ 48.1
2010	\$ 183.4	\$ 32.1		\$ 15.3	(\$5.8)	\$ 225.0
2015	\$ 408.5	\$ 33.4		\$ 33.1	(\$16.2)	\$ 458.9
2020	\$ 674.8	\$ 32.2		\$ 54.2	(\$28.7)	\$ 732.5
2025	\$ 986.0	\$ 33.9		\$ 78.8	(\$43.1)	\$ 1,055.6

- ◆ H701 (2002 Idaho Session Laws 156) transferred to the General Fund the April 2002 tobacco payment (\$19.3 million) distributed to the State of Idaho pursuant to the tobacco Master Settlement Agreement.
- ◆ S1517 (2002 Idaho Session Laws 205) transferred to the General Fund \$10 million from the fiscal year 2003 scheduled tobacco payments.
- ◆ S1195 (2003 Idaho Session Laws 341) transferred the following: (1) \$798,200 to the Income Fund for FY03 Millennium Fund appropriations; (2) \$2,438,700 to the Income Fund for FY04 Millennium Fund appropriations; (3) the entire remaining balance of the fund to the General Fund (\$40.7 million); and (4) \$16.3 to the General Fund from the April 2003 tobacco payment.
- ◆ The 2000 Legislature established the Idaho Millennium Fund as an endowment fund structure to receive, invest and disburse funds that the state receives as a result of the master settlement agreement reached with tobacco companies. This legislation preserves the long-term capital value of these funds through a 5 percent annual distribution rule. Fund investments are managed by the State Treasurer who invests the fund in a diversified portfolio (30 percent in domestic bonds, 50 percent in U.S. common stocks, and 20 percent in non-U.S. stocks).
- ◆ There is **no** statutory restriction on how the money in the fund may be used. Idaho Code §67-1802 simply provides that “the uses of this fund shall be determined by legislative appropriation.”

State Allocation of Tobacco Settlement Revenues by Category FY 2000 - 2003*

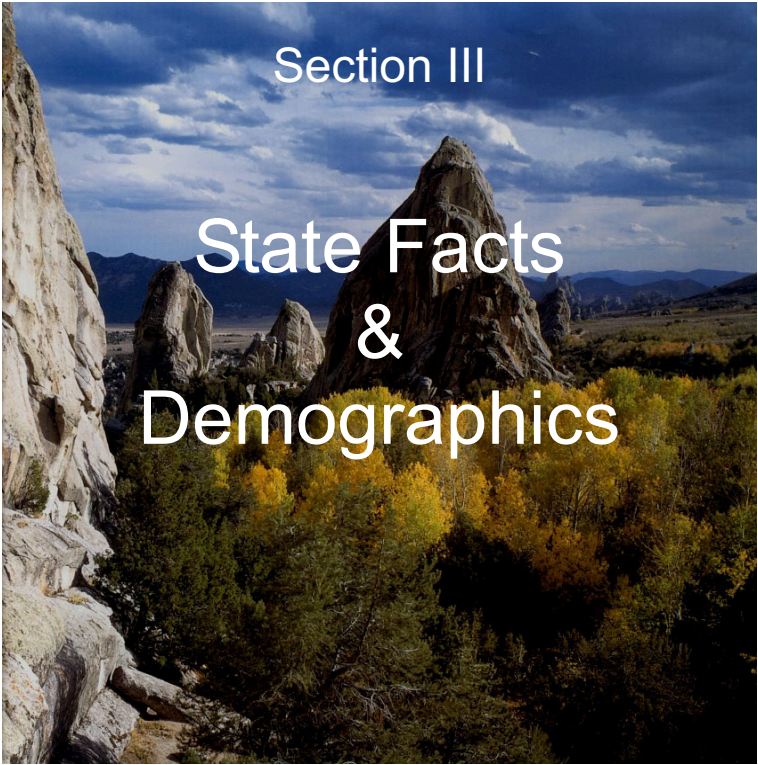
(Dollars in thousands)

No. of States	Category	Amount	Percent of Total
45	Health Services	\$9,652,535	29.15%
25	Long-Term Care	\$1,678,623	5.07%
47	Tobacco Prevention	\$1,504,873	4.54%
21	Research	\$1,227,878	3.71%
19	Education	\$1,645,568	4.97%
15	Children & Youth	\$994,708	3.00%
9	Tobacco Growers & Communities	\$859,536	2.60%
28	Endowments & Budget Reserves	\$7,672,278	23.17%
34	Other	\$4,968,724	15.00%
5	Securitization for Budget**	\$2,912,106	8.79%
Total		\$33,116,829	100.0%

* The tobacco Master Settlement Agreement (MSA) represented a settlement between 46 states and the tobacco industry. Four states reached previous separate settlements. This table covers the MSA and separate settlements.

** "Securitization ... is the process by which a state sells the revenue stream of its tobacco settlement payments, for a set number of years, in return for a single up-front payment." (*Securitization of Tobacco Settlement Revenue*, NCSL Fiscal Affairs Program report, April 2003)

Source: *State Management and Allocation of Tobacco Settlement Revenue 2002*, a publication of the Health Policy Tracking Service, National Conference of State Legislatures



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Idaho Facts

Geography

Land Area:	82,747 square miles (13th in area size)
Lowest Elevation:	770 feet, Snake River at Lewiston
Highest Elevation:	12,662 feet, Mt. Borah in Custer County
Length:	164 / 479 miles at shortest / longest point
Width:	45 / 305 miles at narrowest / widest point
% of Fed. Land:	63.1%
% of State Land:	5.1%

State Symbols

Bird	Mountain Bluebird (<i>Sialia arctica</i>)
Fish	Cutthroat Trout (<i>Oncorhynchus clarki</i>)
Flower	Syringa (<i>Philadelphus lewisii</i>)
Folk Dance	Square Dance
Fossil	Hagerman Horse
Fruit	Huckleberry
Gem	Star Garnet
Horse	Appaloosa
Insect	Monarch Butterfly (<i>Danaus plexippus</i>)
Motto	<i>Esto Perpetua</i> ("Let it be perpetual")
Nickname	The Gem State
Song	"Here We Have Idaho"
Tree	White Pine (<i>Pinus monticola</i>)
Vegetable	Potato

Cities and Counties

Number of Cities	201 Incorporated Cities
Largest	Boise, Ada Cty, pop. 189,847
Smallest	Warm River, Fremont Cty, pop. 10
Number of Counties	44
Largest	Ada, population 300,904
Smallest	Camas, population 991

Highlights in Idaho History

- 1805/06 Lewis & Clark explore Idaho on their journey from St. Louis to the Pacific Ocean.
- 1810 Fur trading era begins with the establishment of trading posts near Bonner's Ferry and St. Anthony.
- 1848 Oregon Territory (including Idaho) established.
- 1859 Oregon becomes a state. Idaho is now part of Washington Territory.
- 1860 Mining era begins with discovery of gold at Orofino.
- 1863 Idaho Territory is established with its capital at Lewiston.
- 1865 Territorial capital is moved to Boise.
- 1877 Nez Perce Indian War fought throughout summer. Chief Joseph surrenders near Canadian border.
- 1889 Constitutional Convention convenes on July 4, with the constitution ratified by the people on November 5. Territorial Legislature establishes the University of Idaho.
- 1890 Idaho becomes the 43rd state on July 3rd.
- 1894 Congress passes Carey Act, opening the Snake River Valley to irrigation and farming.
- 1899 Gov. Steunenberg calls in federal troops to suppress riots in the Coeur d'Alene mining district.
- 1905 Construction of new Capitol building begins. Former Gov. Steunenberg assassinated in Caldwell.
- 1914 Moses Alexander is elected - the first Jewish governor in U.S. history.
- 1920 State Capitol building is completed.
- 1931 State income tax adopted.
- 1935 Sales Tax passed by Legislature, but rejected by voters. Pea picker rebellion leads to martial law in Teton County.
- 1955 Arco becomes the first city in the world to be lit by atomic power.
- 1965 Sales Tax established at 3% rate.
- 1969 Annual legislative sessions begin.
- 1976 Teton Dam collapses.
- 1989 State lottery established.
- 1990 Idaho celebrates statehood centennial.
- 2001 Legislature passes first permanent income tax rate cuts in 30 years.
- 2003 Longest legislative session in state history: 118 days.

Idaho Counties

County	Population 2000	County Seat	Population 2000	License Prefix
Ada	300,904	Boise	185,787	1A
Adams	3,476	Council	816	2A
Bannock	75,565	Pocatello	51,466	1B
Bear Lake	6,411	Paris	576	2B
Benewah	9,171	St. Maries	2,652	3B
Bingham	41,735	Blackfoot	10,419	4B
Blaine	18,991	Hailey	6,200	5B
Boise	6,670	Idaho City	458	6B
Bonner	36,835	Sandpoint	6,835	6B
Bonneville	82,522	Idaho Falls	50,730	8B
Boundary	9,871	Bonn timers Ferry	2,515	9B
Butte	2,899	Arco	1,026	10B
Camas	991	Fairfield	395	1C
Canyon	131,441	Caldwell	25,967	2C
Caribou	7,304	Soda Springs	3,381	3C
Cassia	21,416	Burley	9,316	4C
Clark	1,022	Dubois	647	5C
Clearwater	8,930	Orofino	3,247	6C
Custer	4,342	Challis	909	7C
Elmore	29,130	Mtn. Home	11,143	E
Franklin	11,329	Preston	4,682	1F
Fremont	11,819	St. Anthony	3,342	2F
Gem	15,181	Emmett	5,490	1G
Gooding	14,155	Gooding	3,384	2G
Idaho	15,511	Grangeville	3,228	I
Jefferson	19,155	Rigby	2,998	1J
Jerome	18,342	Jerome	7,780	2J
Kootenai	108,685	Coeur d'Alene	34,514	K
Latah	34,935	Moscow	21,291	1L
Lemhi	7,806	Salmon	3,122	2L
Lewis	3,747	Nezperce	523	3L
Lincoln	4,044	Shoshone	1,398	4L
Madison	27,467	Rexburg	17,257	1M
Minidoka	20,174	Rupert	5,645	2M
Nez Perce	37,410	Lewiston	30,904	N
Oneida	4,125	Malad	2,158	1O
Owyhee	10,644	Murphy	N/A	2O
Payette	20,578	Payette	7,054	1P
Power	7,538	American Falls	4,111	2P
Shoshone	13,771	Wallace	960	S
Teton	5,999	Driggs	1,100	1T
Twin Falls	64,284	Twin Falls	34,469	2T
Valley	7,651	Cascade	997	V
Washington	9,977	Weiser	5,343	W
Total	1,293,953			

Idaho's 20 Largest Cities

Population Rank	City	2000 Census	2002 Est.	Change	% Change
1	Boise	185,787	189,847	4,060	2.2%
2	Nampa	51,867	60,259	8,392	16.2%
3	Pocatello	51,466	51,242	-224	-0.4%
4	Idaho Falls	50,730	51,096	366	0.7%
5	Meridian	34,919	39,067	4,148	11.9%
6	Coeur d'Alene	34,514	36,259	1,745	5.1%
7	Twin Falls	34,469	35,633	1,164	3.4%
8	Lewiston	30,904	30,487	-417	-1.3%
9	Caldwell	25,967	29,466	3,499	13.5%
10	Moscow	21,291	21,674	383	1.8%
11	Post Falls	17,257	18,738	1,481	8.6%
12	Rexburg	17,247	17,558	311	1.8%
13	Eagle	11,143	13,659	2,516	22.6%
14	Mountain Home	11,085	11,531	446	4.0%
15	Garden City	10,624	10,985	361	3.4%
16	Blackfoot	10,419	10,552	133	1.3%
17	Chubbuck	9,700	10,002	302	3.1%
18	Hayden	9,316	9,885	569	6.1%
19	Burley	9,159	9,375	216	2.4%
20	Jerome	7,780	7,866	86	1.1%

Census Highlights

Northwest Population	1990	2000	Change	% Change
Idaho	1,006,749	1,293,953	287,204	28.5%
Montana	799,065	902,195	103,130	12.9%
Nevada	1,201,833	1,998,257	796,424	66.3%
Oregon	2,842,321	3,421,399	579,078	20.4%
Utah	1,722,850	2,233,169	510,319	29.6%
Washington	4,866,692	5,894,121	1,027,429	21.1%
Wyoming	453,588	493,782	40,194	8.9%

- ◆ Between 1990 and 2000, Idaho had the fifth highest population growth rate in the nation, and third highest in the Northwest.

2002 General Election Voting Statistics by County

Counties	Total Number of Registered Voters	Number of Ballots Cast	% of Registered Voters That Voted
Ada	170,696	106,774	62.6%
Adams	2,389	1,625	68.0%
Bannock	44,080	25,192	57.2%
Bear Lake	3,449	2,467	71.5%
Benewah	4,746	3,352	70.6%
Bingham	19,579	12,404	63.4%
Blaine	10,244	6,344	61.9%
Boise	4,357	2,707	62.1%
Bonner	19,769	11,145	56.4%
Bonneville	43,255	28,695	66.3%
Boundary	5,270	2,891	54.9%
Butte	2,021	1,336	66.1%
Camas	724	416	57.5%
Canyon	60,831	37,521	61.7%
Caribou	4,250	2,590	60.9%
Cassia	9,671	6,055	62.6%
Clark	427	308	72.1%
Clearwater	5,120	3,191	62.3%
Custer	2,855	1,808	63.3%
Elmore	9,196	5,368	58.4%
Franklin	5,349	3,304	61.8%
Fremont	6,466	3,995	61.8%
Gem	8,354	5,392	64.5%
Gooding	6,557	4,164	63.5%
Idaho	9,553	6,638	69.5%
Jefferson	9,775	6,723	68.8%
Jerome	8,403	4,627	55.1%
Kootenai	58,182	32,469	55.8%
Latah	22,004	11,867	53.9%
Lemhi	4,835	3,563	73.7%
Lewis	2,190	1,425	65.1%
Lincoln	1,882	1,359	72.2%
Madison	12,230	7,246	59.2%
Minidoka	8,693	5,392	62.0%
Nez Perce	20,944	12,752	60.9%
Oneida	2,223	1,319	59.3%
Owyhee	4,363	2,666	61.1%
Payette	9,399	5,655	60.2%
Power	3,586	2,306	64.3%
Shoshone	7,838	4,366	55.7%
Teton	3,890	2,367	60.8%
Twin Falls	29,605	18,132	61.2%
Valley	5,298	3,367	63.6%
Washington	4,987	3,250	65.2%
TOTAL	679,535	416,533	61.3%

2003

57th Legislature, First Regular Session

Senate

35 Members 7 Democrat (20%) 4 Female (11%)
 28 Republican (80%) 31 Male (89%)

President Pro Tem : Robert Geddes, Jr. R-Soda Springs

Average Tenure in the Senate: 3.3 terms

Longest serving senator: 12 terms (Sen. Noh)

House of Representatives

70 Members 16 Democrat (23%) 23 Female (33%)
 54 Republican (77%) 47 Male (67%)

Speaker: Bruce Newcomb R-Burley

Average Tenure in the House: 3.6 terms

Longest serving representative: 11 terms (Reps. Crow and Wood)

Legislation	2003	5-Yr Average
Bills Drafted	1134	1026
Bills Introduced	678	670
Bills Passed Both Houses	389	409
Bills Enacted	381	405
Length of Session (Days)	118	85

The Legislative Council oversees the management responsibilities and permanent staff of the Legislature. The Council consists of the President Pro Tempore of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of each house and four senators and four representatives (two from each party) appointed by the parties of the Senate and House. The Legislative Council meets twice annually, once in the spring and once in the fall. Legislative Council Members for 2003-2004 are:

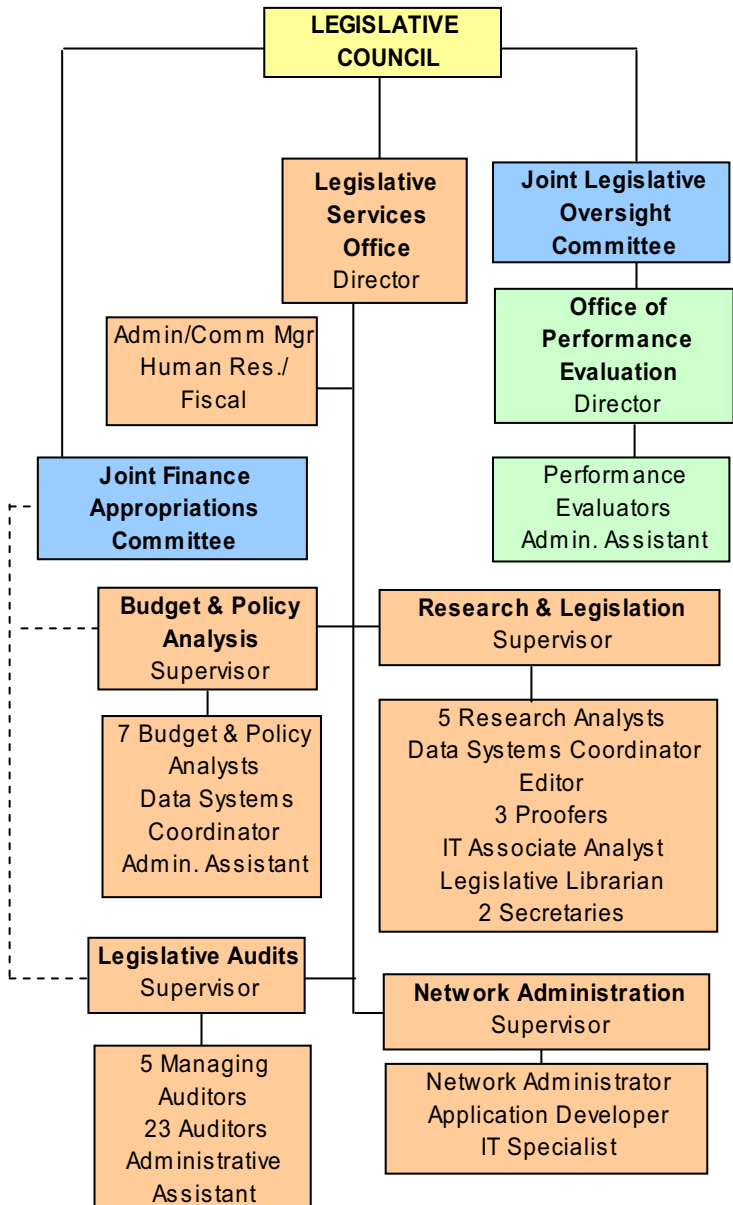
Senate

Robert Geddes, Jr.
 Bart Davis
 Patti Anne Lodge
 Skip Brandt
 Clint Stennet
 Bert Marley
 Fred Kennedy

House

Bruce Newcomb
 Lawrence Denney
 Frances Field
 Gary Collins
 Wendy Jaquet
 David Bieter
 Mary Lou Shepherd

Idaho Legislative Staff Organizational Chart



Idaho Rankings

Commodities

	US Rank	US %	Production Value
Potatoes	1	29	127,980,000 cwt
Austrian Winter Peas	1	70	68,000 cwt
Wrinkled Seed Peas	2	32	202,000 cwt
Lentils	2	27	795,000 cwt
Barley	2	20	50,250,000 bu
Sugarbeets	2	18	4,636,000 ton
Dry Edible Peas	3	12	460,000 cwt
All Mint	3	16	1,383,000 lb
Hops	3	7	4,609,300 lb
Onions (summer storage)	3	14	4,992,000 cwt
Dry Edible Beans	6	7	1,424,000 cwt
All Wheat	7	4	85,150,000 bu
Apples	11	1	80,000,000 lb
All Hay	11	3	4,938,000 ton

Livestock and Livestock Products

	US Rank	US %	Production Value
Trout	1	69	39,500,000 lb
Milk	6	5	7,757 Mil. Lb
Sheep & Lamb	9	4	260,000 head
Honey	11	2	4,600,000 lb
Cattle & Calves	15	2	1,990,000 head

cwt = hundredweight; bu = bushel

Source: *2002 Idaho Agricultural Statistics Bulletin*, Idaho
Agricultural Statistics Service, U.S. Dept. of Agriculture

	VALUE	RANKING	
		US	NW*
AGRICULTURE			
2000 Number of Farms	24,500	32	4
2000 Average Acres Per Farm	486	14	5
2001 Acres Planted	4,348,000	23	2
2001 Acres Harvested	4,099,000	23	2
2000 Farm Income: Crops	\$1,628,126,000	24	2
2000 Farm Income: Livestock	\$1,761,120,000	18	3
2000 Farm Income: Gov't Pymts	\$261,296,653	26	3

	VALUE	RANKING	
		US	NW*
POPULATION			
Population (2002)	1,341,131	39	5
Percent Change (2001 to 2002)	1.6%	7	2
2025 Population (projected)	1,739,000	40	5
2000-2025 % Pop. Change (proj)	34.4%	6	2
Persons Per Square Mile	16.2	44	5
% Urban Population (2000)	38.3	44	5
% Rural Population (2000)	60.7	7	3
% White Population	91%	8	2
% Hispanic Population	7.9%	15	4
Population per State Legislator	12,773	41	5
EDUCATION			
2000 % School Age Pop To Tot.	21.0%	3	2
2002 Pupil-Teacher Ratio	17.8 to 1	9	5
2002 Average Teacher Salary	\$37,482	37	5
2002 Pub High School Grad Rate	77.8%	8	2
2001 % of Pop High School Grad	85.6%	19	6
1999 High School Dropout Rate	6.9%	6	2
1999 Per Capita Expend. for Ed.	\$1,617	39	7
2000 Education Expend. as % of All State & Local Expenditures	24.1%	21	1
2002 Expenditures Per Pupil	\$5,789	45	6
2000 Per Capita Higher Ed. Exp.	\$484	28	6
2001 % of Pop. College Grads	22.4%	38	6
2000 Rate of Pub. Libraries Per 10,000 Pop.	1.09	12	3
ECONOMY			
2000 Gross State Product	\$37.03 B	41	5
2001 Personal Income	\$32.5 B	42	5
2000 Per Capita Personal Income	\$24,621	42	5
2000 Median Household Income	\$38,241	36	6
2002 Tax Burden (state & local taxes as % of income)	10.5%	16	2
GOVERNMENT FINANCE			
2000 Per Capita State Gov't Exp	\$3,457	35	6
2000 Per Capita Local Gov't Exp	\$2,456	38	6
2001 Per Capita Fed Gov't Exp	\$5,701	33	4
2001 Per Capita State Tax Rev	\$1,937	19	3

	VALUE	RANKING	
		US	NW*
2001 State Employees Per 10,000 Pop	176	23	5
2000 Federal Civilian Employees Per 10,000 Population	57	20	5
2000 Per Capita Property Tax Rev	\$667	35	6
2001 Per Capita State Indiv Income Tax Rev	\$780	19	2
2001 Per Capita State Sales Tax Rev	\$592	26	5
2001 Per Capita State Corporate Income Tax Revenue	\$108	17	2
2001 Per Capita State Fuel Tax Rev	\$157	6	2

EMPLOYMENT & LABOR

2001 Average Annual Pay	\$27,765	45	6
2002 Unemployment Rate	5.8%	17	4
2001 Labor Force: % Women	63.9%	14	2
2001-2002 Job Growth	-1.2%	46	7
2002 % Emp: Construction	5.9%	9	4
2002 % Emp: Finance, Insurance, & Real Estate	4.4%	42	6
2002 % Emp: Government	20.2%	8	3
2002 % Emp: Manufacturing	12.4%	25	2
2002 % Emp: Mining	0.3%	16	5
2002 % Emp: Service Industries	27.4%	39	6
2002 % Emp: Trans & Pub Util	4.9%	25	6
2002 % Emp: Wholesale/Retail	24.6%	5	2

CRIME & LAW ENFORCEMENT

2001 Violent Crimes Per 100,000 Population	243.1	43	6
2001 Murders Per 100,000 Pop	2.3	41	6
2001 State Prisoner Incarceration Rate Per 100,000 Pop.	451	14	1
2001 Death Row Inmates	21	23	3
2000 Full-Time Law Officers Per 100,000 Population	212	36	3
2000 Per Capita State & Local Expenditures for Police	\$160	31	6
1999 Per Capita State & Local Expenditures for Corrections	\$147	27	6

	VALUE	RANKING	
		US	NW*
ENERGY & ENVIRONMENT			
2000 Per Cap. BTU's Consumed	393.2 M	15	3
2000 Per Capita Energy Expend.	\$2,430	27	3
2000 Electricity Prices - Per Million BTUs	\$12.23	50	7
2000 Natural Gas Price - Per Million BTUs	\$4.86	44	6
2001 Per Capita Gasoline Used (Gal.)	492	27	3
2002 National Priority Listed Hazardous Waste Sites	3	40	5
2000 Pollution Released by Mfg. Plants Per Pounds of Toxins	25.3 M	29	5
HEALTH			
2001 % of Population Without Health Insurance	16.0%	12	2
2001 Community Hospitals Per 100,000 Population	3	12	3
2001 Birth Rate Per 1,000 Pop	16	6	3
2001 Teenage Birth Rate Per 1,000	40.6	27	3
2001 Births to Unmarried Women as a % of All Births	22.0%	49	6
1999 Abortions Per 1,000 Live Births	44	45	6
2000 Deaths Per 100,000 Pop.	751.1	44	6
2003 Cancer Death Rate Per 100,000 (est.)	171.5	42	6
2000 Suicide Deaths per 100,000	13.5	11	6
2000 AIDS Deaths	10	45	5
2002 New AIDS Cases Per 100,000 Population	2.1	45	5
1998 Gal of Alcohol Consumed Per Capita	2.8	14	4
2001 % of Children (19-35 months) fully immunized	70.2%	40	4
SOCIAL WELFARE			
2001 % of Population in Poverty	12.7%	15	2
2000 Per Cap Soc. Sec. Payment	\$1,306	40	5
2001 % Population in Medicare	12.8%	40	4
2000 % Pop. on Public Aid	1.6%	49	6

	VALUE	RANKING	
		US	NW*
2002 Recipients of TANF Payments	2,289	49	6
% Change in TANF Recipients			
2001-2002	0.9	22	3
2002 % Pop. on Food Stamps	5.2%	33	5

TRANSPORTATION

2003 Per Cap Fed Highway Fund	\$144	21	3
2001 % Federally Funded Road & Street Miles	22.2	36	4
2001 Pub Road & Street Mileage	46,309	35	4
2001 Highway Fatalities Per 100 Million Vehicle Miles	1.8	13	3
2001 Alcohol Related Fatalities as a % of all Highway Fatalities	37	38	6
2001 Vehicle Registrations	1,323,848	38	4
2000 Railroad Mileage Operated	1,688	37	5

DEFENSE

2001 Per Capita US Defense Department Expenditures	\$445	40	6
2001 US Def. Dept. Personnel	12,584	44	5
2001 Active Military Personnel	4,293	32	4
2001 Veterans Per 1,000 Pop Age 18+	135	19	6

Source: *State Rankings 2003*, Morgan Quitno, 14th Edition

* NW Rank: Idaho's rank relative to its six contiguous neighboring states: Montana, Nevada, Oregon, Utah, Washington and Wyoming.

Values Are Ranked From High To Low (Highest = 1)